



## INTERNAL AUDIT DIVISION

### REPORT 2017/147

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Audit of air operations and aviation  
safety in the United Nations  
Assistance Mission for Iraq

The Mission implemented controls over air  
operations and aviation safety but needed to  
review the viability of one of its routes

19 December 2017

Assignment No. AP2016/812/03

# **Audit of air operations and aviation safety in the United Nations Assistance Mission for Iraq**

## **EXECUTIVE SUMMARY**

The Office of Internal Oversight Services (OIOS) conducted an audit of air operations and aviation safety in the United Nations Assistance Mission for Iraq (UNAMI). The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes over air operations and aviation safety in UNAMI. The audit covered the period from 1 January 2015 to 31 December 2016 and it included efficiency and effectiveness of air operations; risk management and oversight; and implementation of aviation safety activities.

UNAMI developed and implemented an aviation support plan, standard operating procedures and aircraft evacuation plans for its air assets. It also submitted monthly flight summary reports, [REDACTED] and established search and rescue and aviation emergency response plans. In addition, the Regional Aviation Safety Office in Brindisi implemented the Mission's aviation safety programme and the Chief Aviation Officer initiated regular quality assurance audits in 2017. However, the Mission needed to review the viability of one of its routes and strengthen controls over the processing of a category of air travel requests.

OIOS made three recommendations. To address issues identified in the audit, UNAMI needed to:

- Review the operational need for United Nations operated flights between Baghdad and Kuwait and explore the feasibility of meeting the requirement through the use of commercial airlines;
- Ensure that staff on leave and liberty travel record their absences from the office exceeding two hours in Umoja; and
- Ensure that the authority to approve requests from non-United Nations personnel to use UNAMI air assets is delegated to staff with appropriate information to make the required assessment.

UNAMI did not accept the three recommendations but at the same time, initiated action to implement two of them. Unaccepted recommendations may be reported to the General Assembly indicating management's acceptance of residual risks.

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# **Audit of air operations and aviation safety in the United Nations Assistance Mission for Iraq**

## **I. BACKGROUND**

1. The Office of Internal Oversight Services (OIOS) conducted an audit of air operations and aviation safety in the United Nations Assistance Mission for Iraq (UNAMI).
2. The Aviation and Movement Control Section in UNAMI provides logistical air support to implement the Mission's mandate. The UNAMI aviation fleet consists of two fixed-wing aircraft, acquired under charter agreements, that are used to transport passengers and cargo and for casualty and medical evacuations. Air operations and aviation safety activities in UNAMI are governed by the Department of Peacekeeping Operations/Department of Field Support (DPKO/DFS) Aviation Manual and policies, and International Civil Aviation Organization standards. Between 1 January 2015 and 31 December 2016, the Section operated 721 flights, and transported 9,193 passengers and 21.520 tons of air cargo.
3. A Chief Aviation Officer (CAVO) at the P-4 level heads the Aviation and Movement Control (MovCon) Section and is supported by 35 staff members comprising 16 international and 19 locally recruited staff. The Section has three units namely Movement Coordination Center, Technical Compliance and Support Unit and Movement Control Unit. The CAVO reports to the Chief of Mission Support (CMS) through the Chief of Supply Chain Management. The annual budget for air operations decreased from \$19.6 million in 2015 to \$6.4 million in 2016 due to the replacement of two rotary-wing with fixed-wing aircraft due to security reasons.
4. In view of small size and scope of air operations in UNAMI, the Regional Aviation Safety Office (RASO), Brindisi is responsible to establish and implement aviation safety related activities, including the Mission Aviation Safety Programme (MASP). A Mission aviation safety focal point in Baghdad assists the RASO in the management of aviation safety activities.
5. Comments provided by UNAMI are incorporated in italics.

## **II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY**

6. The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes over management of air operations and aviation safety activities in UNAMI.
7. This audit was included in the 2016 risk-based work plan of OIOS due to the high operational, safety and security, and financial risks related to air operations. In addition, the General Assembly requested the Secretary-General to commission OIOS to include an operational audit of UNAMI air operations in its audit programme for 2016.
8. OIOS conducted this audit from November 2016 to June 2017. The audit covered the period from 1 January 2015 to 31 December 2016. Based on an activity-level risk assessment, the audit covered higher and medium risks in air operations and aviation safety, which included: (a) planning, efficiency and effectiveness of air operations; (b) risk management and oversight; and (c) management of the aviation safety programme.

9. The audit methodology included: (a) interviews of key personnel; (b) reviews of relevant documentation; (c) analytical reviews of data; and (d) detailed testing of controls relating to 106 domestic and international flights and 30 travel requests from non-United Nations personnel including consultants, contractors and embassy staff.

10. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

### **III. AUDIT RESULTS**

#### **A. Efficiency and effectiveness of air operations**

Air operations were properly organized and generally aligned with the Mission's operational requirements

11. The DPKO/DFS Aviation Manual outlines responsibilities of the Aviation Section and provides guidance on the mission's aviation structure. In addition, the Manual requires preparation of an aviation support plan based on UNAMI's mandate and concept of operations.

12. The Mission developed a concept of operations for air and surface movement of personnel and cargo to guide resourcing and planning. In addition, UNAMI prepared an aviation support plan to meet the Mission's operational requirements and developed standard operating procedures (SOPs) in April 2016 to guide and manage air operations. The Mission also established aircraft evacuation plans for its air assets. The Section was properly structured in accordance with the guidance in the Aviation Manual. OIOS concluded that the air operations function was properly organized, and activities were generally aligned to meet the Mission's operational requirements.

Aircraft use reports and monthly flight summaries were submitted regularly

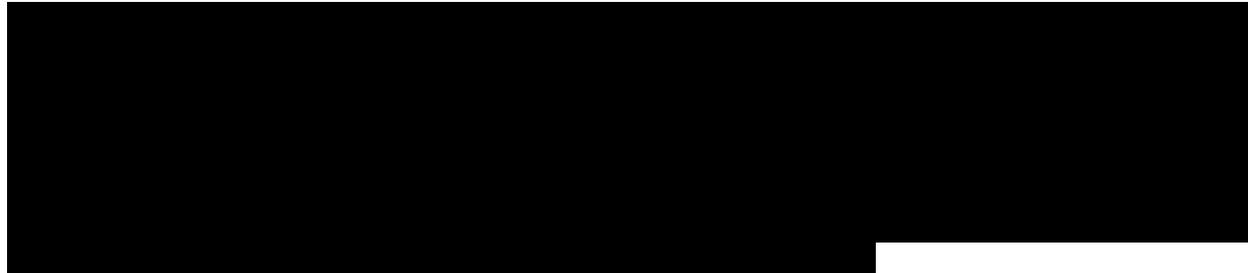
13. The DPKO/DFS Aviation Manual provides that aircraft use reports (AURs) submitted by air carriers are the basis for gathering statistical flight data. The AURs are used to prepare and submit monthly summary reports of flight hours for all aircraft to the Air Transport Section, DFS.

14. Audit review indicated that air carriers regularly submitted AURs showing flight hours, fuel consumed, and passenger and cargo payloads to the Aviation and MovCon Section. The audit verified that data gathered from AURs were reflected in summary reports, which were submitted to the Air Transport Section regularly and used to process payments to air carriers. Additionally, the summary reports were used to build the Section's database on aircraft utilization and project future requirements. However, as indicated later in the present report, UNAMI needed to make more effective use of AURs to assess the continued need for one of its routes.

[REDACTED]

[REDACTED]

[REDACTED]



Mission air assets were not utilized effectively and economically on the Baghdad - Kuwait route

17. The Financial Regulations and Rules of United Nations require effective and economical use of resources made available to UNAMI. The DPKO/DFS Aviation Manual provides that the CMS, through the CAVO, is accountable for the utilization of Mission air assets to meet the Mission's operational requirements.

18. UNAMI operated 362 sorties (19 per cent of all flights in the Mission) between Baghdad, Basra and Kuwait during the audit period at a total cost of \$1.76 million including operational cost of \$920,000 on flight hours and fuel. Some 204 of these sorties were operated via Basra. A review of 42 of 362 sorties indicated that 33 passengers (25 UNAMI, 3 other United Nations staff and 5 non-United Nations persons) travelled from Kuwait to Baghdad. Average occupancy by United Nations staff was 1.3 passengers per flight against the maximum capacity of 19 and 8 passengers for the two aircraft flying on this route. The average aircraft capacity utilization was 6.8 and 16.3 per cent respectively. Only 9 of the 33 passengers (27 per cent) travelled on official business; the rest were free of cost liberty travelers. The Mission spent \$53,382 to transport nine staff on official business whereas maximum cost of commercial airline tickets would have been less than \$3,000. In four cases, the Mission operated flights without any UNAMI passenger onboard. The Mission could have saved operational cost of \$17,634 by cancelling these flights.

19. On the other leg of the flight between Baghdad and Kuwait, in 21 sampled sorties, 38 passengers (24 UNAMI, 4 other United Nations staff and 10 non-United Nations persons) travelled and the average occupancy by United Nations staff was again 1.3 passengers per flight. Only 7 of the 38 passengers (18.4 per cent) travelled on official business and the rest were on free liberty travel. The seven staff on official business could have travelled on commercial airlines at less than \$3,000. In three cases, the Mission operated flights without any UNAMI passenger onboard and missed opportunity to save operational cost of \$14,967 by cancelling these flights.

20. In addition, OIOS noted the following:

- A scheduled flight operated on 24 May 2015 between Baghdad and Kuwait to carry one staff on official business from Baghdad to Basra. However, the aircraft flew to Kuwait to pick up two liberty travelers including a non-United Nations passenger. Cancellation of international flight leg between Baghdad-Kuwait-Baghdad could have saved operational cost of \$3,639.
- Average travel cost on official business for United Nations staff between Baghdad and Kuwait using a UNAMI-operated flight was as high as \$3,264 per passenger, whereas average cost of a commercial airline ticket between Baghdad and Kuwait was less than \$300.
- The scheduled departure time for Sunday flights from Kuwait and Thursday flights from Baghdad were at 8:20 and 16:00 hours respectively. Passengers who travelled on these flights, arrived or left their offices around 11:30 and 13:00 hours respectively, and did not request half-day leave for their absence exceeding two hours. As a result, their leave balances were overstated.

21. OIOS concluded that the Mission did not use its air assets effectively and economically on the Baghdad – Kuwait – Baghdad routes to implement its mandate. A few staff members and some non-United Nations passengers frequently used these international flights for free liberty travel. This occurred because UNAMI did not continuously evaluate the viability of the Baghdad - Kuwait route taking into consideration the relevance of passenger movement to the Mission's mandate. As a result, the Mission lost an opportunity to reduce its operational costs by an estimated \$400,000 per annum.

**(1) UNAMI should review the operational need for United Nations operated flights between Baghdad and Kuwait and explore the feasibility of meeting the requirement through the use of commercial airlines.**

*UNAMI did not accept recommendation 1 and stated that it is required to provide regular and reliable air transportation services to each of its offices. The flights between Baghdad and Kuwait supported staff movements as well as the transfer of urgent freight and cargo items, mail and pouch services, and to maintain the Mission's supply of foreign currency cash. In addition, commercial airline services available between Baghdad and Kuwait did not provide the flexibility the Mission requires. However, the OIOS analysis did not reflect these considerations. In line with a recent initiative of the Secretary-General to improve efficiency and cost effectiveness, scheduled flights between Baghdad and Kuwait have been reduced by 50 per cent per month and criteria for the minimum number of passengers required to fly the route established. The Mission planned to continue to carry out quarterly reviews of this route to determine the appropriate frequency of flights.*

OIOS review of flight data from 1 August to 31 October 2017 indicated that 8 of the 12 scheduled flights were cancelled due to the low number of travel requests. The four flights that were operated transported 29 passengers, which included four non-UNAMI and four non-United Nations personnel. UNAMI also established a contract with a courier valued at \$40,000 for small urgent freight items and mail and pouch services, and recently established foreign currency banking services at its premises in Baghdad and Erbil. OIOS would reiterate that UNAMI should prioritize the use of these contracts over scheduling expensive UNAMI flights. However, noting that UNAMI was taking action to address OIOS recommendation, and will to continue to review the feasibility of the Baghdad – Kuwait – Baghdad routes, this unaccepted recommendation has been closed.

**(2) UNAMI should take action to ensure that staff on leave and liberty travel properly record their absences from the office exceeding two hours as leave in Umoja.**

*UNAMI did not accept recommendation 2 and stated that the recording of attendance and leave was outside the scope of the audit. However, UNAMI would consider the feasibility and adequacy of using manifests of United Nations flights to Kuwait as a control mechanism to check staff attendance records, as part of an improvement initiative. OIOS would advise UNAMI that liberty air travel was reviewed as part of the audit, and therefore any control weaknesses identified are required to be reported. However, noting that UNAMI was planning to take action to address the control weakness, this unaccepted recommendation has been closed.*

Delegation of authority to approve air travel of non-United Nations personnel needed review

22. The administrative instruction on carriage of non-UNAMI personnel requires submitting a memo addressed to the CMS for all travel requests describing briefly how access to UNAMI air support services will contribute to accomplishing the Mission's mandate.

23. A review of 30 travel requests of non-United Nations personnel indicated that in all 30 cases, passengers signed waivers for general release but did not submit a memo to the CMS signed by the head of their organizations or his/her delegate to justify how access to UNAMI air support would contribute to accomplishing UNAMI's mandate. The CAVO or Chief MovCon approved 20 of the requests under delegated authority but it was unclear whether they were in a position to assess the merit of any proposed traveler's contribution to accomplishing the Mission's mandate for all travel requests.

24. This occurred because of inadequate oversight to ensure compliance with the required procedures and because the appropriateness of the delegation of authority to approve travel of non-United Nations personnel had not been adequately considered while delegating CAVO or Chief MovCon the authority to approve travel requests on behalf of the CMS. Inadequate procedures resulting in non-eligible persons using UNAMI flights increases risk of unnecessary cost to the Mission, and in the Mission continuing to operate flights that are not directly needed to implement the Mission's mandate.

**(3) UNAMI should take action to ensure that the authority to approve requests from non-United Nations personnel to use UNAMI air assets is delegated to staff with appropriate information to make the required assessment.**

*UNAMI did not accept recommendation 3, disputing the findings. UNAMI also stated that two of its guidelines list organizations whose activities are preapproved to be in support of the Mission's mandate and thus do not need to submit a memo to the CMS. The Mission followed the required procedures stipulated in the Aviation Manual, SOPs and other guiding policies to process travel requests. OIOS maintains that UNAMI needs to address the control weaknesses identified by the audit. The four exceptions noted in the audit were related to entities that were not included in the administrative circular. The design of UNAMI procedures, including the concept of blanket approvals, does not ensure that only eligible persons are allowed on UNAMI flights and increases the risk of inappropriate use of air assets. This unaccepted recommendation has been closed without implementation and may be reported to the General Assembly indicating management's acceptance of residual risks.*

## **B. Risk management and oversight**

### The Mission Aviation Safety Council was established and functioning properly

25. The DPKO/DFS Aviation Safety Manual requires the establishment of a Mission Aviation Safety Council (MASC) to discuss aviation safety-related issues and make recommendations to mitigate aviation safety risks to an acceptable level. The Council is required to convene at least quarterly.

26. UNAMI established a MASC comprising the CMS as chairperson and representatives from relevant Sections and specified Council's terms of reference. The Council convened five meetings during the audit period to review risk management strategies on aviation operations, topical issues related to aviation safety hazards and implementation of the Mission's aviation safety programmes. Minutes of meetings were documented and action points followed up to ensure implementation of safety recommendations. OIOS concluded that the Council was functioning as intended.

### Aviation safety assessment visits by the Headquarters Aviation Safety Section were not conducted

27. The DPKO/DFS Aviation Safety Manual provides that Headquarters Aviation Safety staff are to conduct aviation safety assessment visits at least annually to provide oversight and promote the safety of aviation operations in the missions.

28. The Aviation Safety Section in the Logistics Support Division of DFS did not visit UNAMI during the audit period due to the volatile security situation in Iraq and inadequate funding to undertake assessment visits as reported in the OIOS audit of provision of guidance and oversight of aviation safety in peace operations by DFS in September 2016 (Report No. 2016/112). RASO visited UNAMI on five occasions during 2015 and 2016 to implement the Mission's aviation safety programme, conduct initial and periodic aircraft inspections, participate in MASC meetings and perform risk assessment indicator analysis. However, RASO cannot evaluate the effectiveness of its own developed and implemented safety programmes due to a conflict of interest. As a result, UNAMI lost an opportunity of oversight and independent evaluation of the safety of its air operations by the Headquarters Aviation Safety staff. As DFS is taking action to address this issue, no recommendation is made in the present report.

The Mission approved and implemented the annual quality assurance programme

29. The UNAMI Aviation and MovCon Section SOPs require the Technical Compliance and Support Unit (TCSU) to conduct quality assurance audits for each area of operation covered by the Aviation Safety Programme Integrated Data (ASPID) system at least once every 12 months to assess compliance with United Nations aviation standards. Audits are to be planned with predefined audit objectives, scope, criteria and methodology, and results documented, corrective actions recommended and followed up to prevent non-conformity with aviation standards.

30. The TCSU conducted safety assessments on 9 of the 14 activities covered by ASPID during 2016. The other areas were not covered because the Unit prioritized the finalization of SOPs for air operations, which was assessed as high-risk by OIOS and RASO in 2014 and 2015 respectively. As a result, the Mission could not effectively assess compliance with United Nations aviation standards, identify areas for improvement and ensure consistency of aviation services at various UNAMI terminals. Subsequent to the audit, the CAVO approved the annual quality assurance programme for 2017 and its implementation was in progress. As of 30 June 2017, 4 of the 14 areas of operations had been audited and uploaded in ASPID. In light of action taken by the Mission, OIOS did not make any recommendation.

The aviation risk management framework was implemented in UNAMI

31. The DPKO/DFS Aviation Manual and the policy on Aviation Risk Management (ARM) provide for implementation of the ARM framework, which requires analysis of each aviation activity to define its requirements and identify hazards and their consequences.

32. UNAMI developed SOPs on ARM in August 2014 and established an Aviation Information Analysis and Risk Assessment Team responsible for developing a threat profile for approval of flights. The profile was used by planning staff and aircrew to minimize various risks to air operations and passengers. Training on risk management was provided to five of the eight senior managers and key aviation staff to implement the framework effectively. UNAMI indicated that it would provide the remaining managers with access to the online DFS ARM training for Senior Management for them to complete the course. Additionally, risk assessments were conducted for the flights, a checklist for air and ground support activities was introduced, the aircrew was adequately briefed and after mission flight reports were prepared. OIOS concluded that UNAMI had adequately implemented the aviation risk management framework.

## C. Implementation of aviation safety activities

### Mission aviation safety focal point was designated to assist in managing the aviation safety programme

33. The DPKO/DFS Aviation Safety Manual requires missions to establish an aviation safety structure based on the size and scope of aviation operations. In the absence of an aviation safety structure, a suitable focal point is to be identified to perform limited duties to manage the Mission's aviation safety programme.

34. The RASO in Brindisi was responsible to establish and implement the aviation safety related policies, guidelines and procedures including the MASP. Roles and responsibilities of RASO were established through an interoffice memorandum by DFS. The Mission nominated an aviation safety focal point to assist RASO. The RASO performed the planned activities and advisory role to Mission management through quarterly meetings with the CMS, participation in meetings of MASC, and served as non-voting member on the Senior Level Committee on aviation in UNAMI. In view of the activities undertaken by RASO and the aviation safety focal point, OIOS concluded that UNAMI assigned sufficient resources to manage the aviation safety programme.

### MASPs were established and implemented

35. The DPKO/DFS Aviation Safety Manual requires UNAMI to establish annual MASPs to enhance the safety of its air operations. RASO established MASP for UNAMI in 2015 and 2016 after approval of the CMS and coordinated with UNAMI Aviation Safety Focal Point to conduct: (a) seven aircraft inspections on arrival or replacement of aviation assets; (b) 18 air operator's performance evaluation reports; (c) two airfield and helicopter landing site surveys; (d) 152 aircrew briefings; (e) two aviation emergency response desktop exercises; (f) established aviation emergency response plans; and (g) eight aviation safety risk assessment indicator analysis.

36. The risk assessment indicator analysis identified that 3 of the 15 reviewed areas posed high-level risks to aviation safety. UNAMI implemented risk mitigation measures for each identified high-risk area to improve safety of air operations. The audit verified that the Mission established consolidated SOPs, enhanced the Mission search and rescue capacity by establishing a plan to extract passengers in case of any aviation incident, and regularly briefed aircrew on quality of existing air traffic services in the host country. OIOS concluded that UNAMI had adequate controls in place to ensure that the MASP was established and implemented.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Simulated live emergency exercises were not conducted

39. The DPKO/DFS Aviation Safety Manual requires missions to develop and implement aviation emergency response plans (AERP) to ensure a systematic approach to manage appropriate response in the aftermath of an accident or serious incident. AERP exercises are to be conducted on a regular basis to test the validity of the plan and keep all concerned personnel prepared for prompt actions in case of an aircraft emergency.

40. RASO updated the AERP for UNAMI in April 2015 and January 2017 based on communication and desktop exercises held in November 2013, and January and September 2015 respectively in Baghdad only. The desktop exercises provided an opportunity to aviation staff and the crisis management team to practice their roles in a post aircraft accident scenario. [REDACTED]

#### **IV. ACKNOWLEDGEMENT**

41. OIOS wishes to express its appreciation to the management and staff of UNAMI for the assistance and cooperation extended to the auditors during this assignment.

(Signed) Eleanor T. Burns  
Director, Internal Audit Division  
Office of Internal Oversight Services

## STATUS OF AUDIT RECOMMENDATIONS

## Audit of air operations and aviation safety in the United Nations Assistance Mission for Iraq

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	C/ O <sup>3</sup>	Actions needed to close recommendation	Implementation date
1	UNAMI should review the operational need for United Nations operated flights between Baghdad and Kuwait and explore the feasibility of meeting the requirement through the use of commercial airlines.	Important	C	None – recommendation closed without implementation based on UNAMI’s planned action.	31 December 2017
2	UNAMI should take action to ensure that staff on leave and liberty travel properly record their absences from the office exceeding two hours as leave in Umoja.	Important	C	None – recommendation closed without implementation based on UNAMI’s planned action.	31 December 2017
3	UNAMI should take action to ensure that the authority to approve requests from non-United Nations personnel to use UNAMI air assets is delegated to staff with appropriate information to make the required assessment.	Important	C	UNAMI accepted the risk of non-implementation of this recommendation.	31 December 2017

<sup>1</sup> Critical recommendations address critical and/or pervasive deficiencies 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.

<sup>2</sup> Important recommendations address important (but not critical or pervasive) deficiencies in governance, risk management or 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

# **APPENDIX I**

## **Management Response**



**United Nations Assistance Mission for Iraq (UNAMI)**

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Ref.: CMS-017/031

**To:** Ms. Muriette Lawrence-Hume  
Chief, New York Audit Service  
Internal Audit Division, OIOS

**From:** Mr. Maqbool Mohammad  
Chief Mission Support  
United Nations Assistance Mission for Iraq

إيه م

**Subject:** UNAMI Management Response to the Draft Report on an Audit of Air Operations and Aviation Safety in the United Nations Assistance Mission for Iraq (Assignment No. AP2016/812/03)

1. UNAMI refers to OIOS draft report dated 03 Nov 2017 on the above-mentioned audit of air operations and aviation safety in UNAMI.
2. UNAMI has reviewed the draft report and does not accept any of the three recommendations made.
3. Please find attached UNAM Management Response, including the rationale for not accepting recommendations 1, 2 and 3 in Appendix I.
4. UNAMI takes this opportunity to thank you for the positive collaboration and guidance.

**CC:** Mr. Quentin Adams, Acting Chief Supply Chain Management, UNAMI  
Mr. Slavisa Vidakovic, Chief Aviation Officer, UNAMI  
Mr. Ricardo Garcia, Chief Regional Aviation Safety Officer, UNGSC  
Mr. Saeed Ahmed, Senior Administrative Officer, UNAMI  
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Ms. Cynthia Avena-Castillo, Professional Practices Section, IAD - OIOS

## Management Response

## Audit of air operations and aviation safety in the United Nations Assistance Mission for Iraq

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNAMI should review the operational need for United Nations operated flights between Baghdad and Kuwait and explore the feasibility of meeting the requirement through the use of commercial airlines.	Important	No	CAVO	N/A	<p>UNAMI is required to provide regular and reliable air transportation services to each of its offices. The flights operated between Baghdad and Kuwait serve the mandatory purpose of providing reliable transportation to staff and official visitors to two UNAMI offices, namely Basra and Kuwait, in addition to fulfilling other critical operational requirements, including urgent freight and cargo, mail and pouch, and most importantly transport of cash to the Mission from Kuwait in the absence of bank transfers between Kuwait and Iraq.</p> <p>The commercial airline services available to/from Kuwait do not offer direct flights from Baghdad to Kuwait. They involve extended journey times with financial implications for otherwise a short direct journey of one hour. None of them offer transit and movement to/from Basra or the possibility to transport cash supplies.</p>

<sup>1</sup> Critical recommendations address critical and/or pervasive deficiencies 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.

<sup>2</sup> Important recommendations address important (but not critical or pervasive) deficiencies in governance, risk management or control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

Management Response

[Insert audit title]

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p>It is also important to note that at various times during the period covered by the audit, commercial airline operations from/to Iraq had been suspended for security reasons. Also, many of the commercial air schedules have departure and landing times beyond UN security shuttle and escort times from/to IZ and from/to Baghdad International Airport.</p> <p>In this respect, an assessment based on passenger direct cost elements only is invalid. It should also incorporate an analysis of costs of other operational requirements fulfilled by the air services to Kuwait, including servicing of Basra, transportation of cash, mail and pouch, and urgent cargo, as well as indirect costs pertaining to longer travel times and contingencies in the event of no international commercial flights to/from Iraq.</p> <p>In line with the SG's initiative to improve efficiency and cost effectiveness, scheduled flights to and from Basra/Kuwait have been reduced by 50% per month with a criteria for minimum number of passengers required to fly the route.</p>

## Management Response

[Insert audit title]

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						The Mission plans to carry out quarterly reviews of air services to Basra/Kuwait to confirm if a further reduction or an increase in frequency of flights is required.
2	UNAMI should take action to ensure that staff on leave and liberty travel properly record their absences from the office exceeding two hours as leave in Umoja.	Important	No	Chief HR	N/A	<p>The recording of attendance and leave is governed by the consolidated text of ST/AI/1999/13 and ST/AI/2005/1. Furthermore, UNAMI has issued ICs 013/2013 dated 26 Nov 2013 and 010/2016 dated 23 June 2016, as well as several broadcasts to provide further guidance to staff on the issue.</p> <p>UNAMI considers that the recording of attendance and leave is irrelevant to the stated objectives of the present audit “to assess the adequacy and effectiveness of governance, risk management and control processes over air operations and aviation safety in UNAMI”.</p> <p>UNAMI will consider the feasibility and adequacy of using flight manifests to Kuwait as a T&amp;A control mechanism for staff travelling to Kuwait on liberty by UN flight as part of an improvement initiative outside the scope of this audit.</p>
3	UNAMI should take action to ensure that the authority to approve requests from non-United Nations personnel to use UNAMI	Important	No	CAVO	Implemented	The audit has not shared with UNAMI which travel requests failed to have a memo to the CMS signed by

Management Response

[Insert audit title]

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	<p>air assets is delegated to staff with appropriate information to make the required assessment.</p>					<p>the head of the requesting organization or his/her delegate justifying how access to UNAMI air support would contribute to accomplishing UNAMI's mandate, and were referred to in paragraphs 23, 24 and 25 of the report, despite several requests to clarify the cases.</p> <p>On the other hand, UNAMI own verification check of 35 randomly selected Non-UNAMI Personnel Aircraft Passenger Booking Requests with General Release of liability submitted over 2015 and 2016 showed 100% compliance. This contradicts the audit conclusion. Furthermore, Aviation Section HQ was never requested to provide MOPs for review. UNAMI concludes that the audit may have used records from a transitory folder and not the official final copies of such with relevant supporting documentation from the Central Booking Office</p> <p>It is important to note that UNAMI has established additional formal procedures for the travel of non-UNAMI personnel on United Nations air assets, which have not been taken into consideration in the Audit. AI 011/2012 and AI. 001/2016 list the Organizations and entities whose</p>

Management Response

[Insert audit title]

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p>activities are in support of the Mission mandate and are thus pre-approved for access to UNAMI air assets on planned routes and do not require a memo to CMS explaining how the travel will support the Mission Mandate. The aforementioned documents also establish the delegated authority to CAVO or Chief MOVCON for endorsing Movement of Personnel (MOP) requests from the entities with the above-mentioned standing access approval.</p> <p>UNAMI has solicited the Audit on several occasions to clarify which aspects of the procedures the Mission failed to comply with, to no avail. UNAMI considers that it is fully compliant with all procedures stipulated in the Aviation Manual, the Section SOP and other relevant guiding policies.</p>