Audit of supply chain management in the United Nations High Commissioner for Refugees Representation in Pakistan

Overall results relating to effective supply chain management were initially assessed as partially satisfactory. Implementation of five important recommendations remains in progress.

FINAL OVERALL RATING: PARTIALLY SATISFACTORY

19 December 2013
Assignment No. AR2013/141/02
# CONTENTS

<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>I. BACKGROUND</td>
<td>1</td>
</tr>
<tr>
<td>II. OBJECTIVE AND SCOPE</td>
<td>1-2</td>
</tr>
<tr>
<td>III. AUDIT RESULTS</td>
<td>2-6</td>
</tr>
<tr>
<td>A. Regulatory framework</td>
<td>2-6</td>
</tr>
<tr>
<td>IV. ACKNOWLEDGEMENT</td>
<td>6</td>
</tr>
</tbody>
</table>

ANNEX I Status of audit recommendations

APPENDIX I Management response
AUDIT REPORT

Audit of supply chain management in the United Nations High Commissioner for Refugees Representation in Pakistan

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of supply chain management in the United Nations High Commissioner for Refugees Representation in Pakistan.

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 UNHCR Operations Manual states that the supply chain concept is essentially: the procurement of goods and services, their delivery to destinations and the subsequent tracking, management and maintenance of the assets and consumable supplies all inextricably linked by information flow, document handling and management decision making. It provides a streamlined and integrated approach to managing the following activities within each stage of the supply chain cycle: planning, sourcing, delivery, warehouse management, and asset management.

4. The Representation was headquartered in Islamabad and was responsible for the overall direction of country operations in Pakistan. It had two sub-offices in Peshawar and Quetta and two field units in Islamabad and Karachi. Its Supply Chain Management Unit (SCMU) was based in Islamabad and oversaw the planning, sourcing, delivery, warehousing and asset management at the sub-offices and field units. As at 31 December 2012, 16 of the 18 posts in the SCMU were filled. The Representation issued a total of 575 purchase orders, valued at $37 million during 2012. Five hundred and forty eight of these purchase orders, valued at $36 million, were procured locally while the remaining 27 were procured by the UNHCR Supply Management and Logistics Service (SMLS) in Budapest. The Representation had inventory in four warehouse locations whose value was $13 million as at 31 December 2012.

5. Comments provided by UNHCR Representation in Pakistan are incorporated in italics.

II. OBJECTIVE AND SCOPE

6. The audit was conducted to assess the adequacy and effectiveness of the Representation’s governance, risk management and control processes in providing reasonable assurance regarding effective supply chain management.

7. This audit was included in the 2013 risk-based annual work plan due to risks related to the high value of local procurement ($37 million in 2012), significant values of inventory in its warehouses ($13 million) and the criticality of supply chain management in supporting the Representation’s operations.

8. The key control tested for the audit was regulatory framework. For the purpose of this audit, OIOS defined regulatory framework as controls that provide reasonable assurance that supply chain management policies and procedures exist, are adequate and are effectively complied with.
9. The key control was assessed for the control objectives shown in table 1.

10. OIOS conducted this audit from 1 April to 24 May 2013. The audit covered the period from 1 January to 31 December 2012.

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

III. AUDIT RESULTS

12. The Representation’s governance, risk management and control processes examined were initially assessed as partially satisfactory in providing reasonable assurance regarding effective supply chain management. OIOS made five recommendations to address issues identified in the audit.

13. The regulatory framework was initially assessed as partially satisfactory as the Representation needed to formalize the mandated roles of the SCMU. More had to be done in terms of capacity building of those involved in the supply chain; tendering, handling, evaluation and treatment of bids; and operation of the Vendor Review Committee (VRC). In warehousing management, action was needed to strengthen stock management.

14. The initial overall rating was based on the assessment of key control presented in table 1. The final overall rating is partially satisfactory as implementation of five important recommendations remains in progress.

Table 1: Assessment of key control

<table>
<thead>
<tr>
<th>Business objective</th>
<th>Key control</th>
<th>Control objectives</th>
<th>Compliance with mandates, regulations and rules</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effective supply chain management</td>
<td>Regulatory framework</td>
<td>Efficient and effective operations</td>
<td>Partially satisfactory</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Accurate financial and operational reporting</td>
<td>Partially satisfactory</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Safeguarding of assets</td>
<td>Partially satisfactory</td>
</tr>
</tbody>
</table>

FINAL OVERALL RATING: PARTIALLY SATISFACTORY

A. Regulatory framework

Action needed to formalize the role of the Supply Chain Management Unit

15. UNHCR rules require that the SCMU make recommendations on (i) appropriate warehouse and storage infrastructure; (ii) possibilities for local purchasing; (iii) delivery lead times; (iv) short and long term needs for relief items; (v) assessment of local market and vendor capacity for operational needs; and (vi) building local commercial relations for supply. However, review of purchase orders, warehousing and asset management showed that the SCMU did not provide appropriate recommendations on the enumerated areas.
16. For example: (a) for the four warehouses in Peshawar, the Representation had not conducted an analysis to assess the additional costs incurred in maintaining four warehouses in that location; (b) no cost efficiency analysis was done on local versus international purchasing (e.g. whether Headquarters initiated procurement for Information Technology equipment and vehicles was cost effective when compared to local market prices); (c) delivery lead times specific for Pakistan operations in each of the supply chain processes were not established for performance benchmarking purposes; (d) short and long term needs assessment for non-food items (NFIs) was not done, leading to over/under stocking of NFIs; and (e) three of 13 vendors under local frame agreements were found to be deficient. This was because the roles of the SCMU had not been formalized and documented. As a result, the Representation did not make some supply chain decisions in a structured manner.

(1) The UNHCR Representation in Pakistan should formally document the role mandated for the Supply Chain Management Unit and ensure that the Unit makes the required recommendations on supply chain management.

The Representation accepted recommendation 1 and stated that standard operating procedures had been developed for asset management, procurement services and warehouse management to harmonize supply processes, activities and procedures. The SCMU will ensure its strict compliance in future. Recommendation 1 remains open pending receipt of documentation regarding SCMU’s role and evidence that the SCMU makes the required recommendations.

Action needed to strengthen controls on international purchases

17. The UNHCR Operations Manual allows local procurement as long as it is competitive when compared with the international market. However, for three international purchase orders, with a value of $349,242, the Representation did not undertake a cost efficiency analysis between local and international purchase because the staff were not adequately trained. As a result, it could not be determined if the purchases were cost effective.

18. In addition, international procurement needed clearance from Pakistan government agencies. Due to inadequate consideration of the clearance requirements of Pakistan government agencies, the Representation experienced delays in obtaining clearances resulting in additional costs for demurrage, customs charges and storage fees totalling $100,000.

(2) The UNHCR Representation in Pakistan should strengthen controls over international purchases by conducting staff training on evaluating the relative cost efficiency between local versus international purchase and adequately considering the specific requirements of relevant government agencies before initiating international purchases.

The Representation accepted recommendation 2 and stated that the UNHCR Global Learning Centre (GLC) had provided the details of Chartered Institute of Purchasing and Supply (CIPS) accredited procurement training courses attended by UNHCR participants every year. The courses were offered to selected candidates only. The selection criteria had been provided to the Representation for consideration. The Representation would be contacted by the GLC for nominations from the operations in 2014. It would request that the maximum slots are allocated for the Representation. Recommendation 2 remains open pending the completion of training for supply chain staff, and documentation evidencing consideration of the clearance requirements of relevant Pakistan government agencies for international purchases.
Controls on procurement planning, handling and treatment of bids needed to be strengthened

19. A review of 41 purchase orders revealed that planning, tendering and treatment of bids was not consistently done in accordance with UNHCR rules. The following shortcomings were identified:

- Other than the discussions at the annual country operations planning, the Representation did not prepare procurement plans for items other than NFIs. The Representation also did not prepare the required source selection plans outlining the sourcing options and processes. The lack of advance planning resulted in inadequate time for the preparation of tender documents, and as a consequence a limited number of bids were received.
- In six of the 41 cases, the items were delivered while the tendering or the contracting was in the pipeline, indicating planning deficiencies and non-compliance with required procedures.
- The handling of bids was weak and differed from office to office. Sub-office Peshawar prepared a list of all bids received, and a bid opening summary sheet indicating the date, time, and names of the bid opening committee while the Islamabad and Quetta offices did not. For example, the financial and technical bids were simultaneously opened contrary to the Invitation to Bid provision stipulating that sealed financial bids will only be opened for evaluation if the technical bid met the technical specifications and criteria. As a result, vendors who were not technically qualified were included in the bid tabulation sheet. In addition, the sealed envelopes for technical proposals and the outer envelope for the technical and financial bids were opened but not stamped with the date, time and signature of bid opening committee members. Moreover, there was lack of consistency, for example late bids for purchase order 3851 were opened but not evaluated while the two late bids for purchase order 3427 were opened and evaluated.
- UNHCR rules were not followed and the structure and content of submissions to the Local Committee on Contracts (LCC) differed from office to office. For example, the submissions did not contain the reasons for contract extension; costs involved and source and availability of funds; date of bid opening; and procedures used to determine reasonableness of prices quoted. Training and orientation sessions were held by the Representation to improve quality of submissions.
- Approval of the UNHCR Headquarters Committee on Contracts (COC) and LCC was not obtained and incorrect waivers from competitive bidding were granted for procurements aggregating to $480,000. The situation was addressed by improved supervision of cases and the revised standard operating procedures which highlighted the procurement thresholds requiring relevant committee approvals.

20. The shortcomings arose because there was no coordination and communication between SCMU and its clients, the Representation’s operational managers’ insufficient knowledge of supply chain procedures, and a lack of adequate oversight by these operational managers. As a result, the risks and effects of poor planning, inappropriate tendering, handling and treatment of bids, in all cases, were not adequately mitigated.

(3) The UNHCR Representation in Pakistan should strengthen planning and sourcing controls through: training of operational managers and staff involved in the supply chain; improved coordination and communication between the Supply Chain Management Unit and its clients; and increased supervisory oversight of the work of staff.

The Representation accepted recommendation 3 and stated that the Representation’s operational managers and supply staff would attend the upcoming supply related training to be conducted by
GLC in 2014. Quarterly meetings were held between supply chain, programme and administrative units. The first meeting was held in October 2013 and the next meeting would take place in January 2014. Since October 2013, a Supply Officer had assumed functions in sub-office Peshawar, to implement and oversee the supervision of SCMU. Recommendation 3 remains open pending completion of training of supply chain staff, and documentation evidencing improved coordination and communication between SCMU and its clients; and increased supervisory oversight of the work of staff.

Action plan and training needed to ensure full implementation of Vendor Review Committee’s functions

21. UNHCR Vendor Registration Process instructions set out the terms of reference (TOR) of the VRC, which require the Committee to review and make recommendations on new vendor registration requests based on the submitted supplier registration form and supporting documentation from buyers and requestors. There was no evidence that the Representation’s VRC conducted meetings in 2012 to implement its TOR. Instead of registering a vendor once it was determined that it had satisfied the registration requirements, SCMU registered vendors only when they were awarded a contract. As a result, six vendors (out of the 41 POs reviewed) were registered when there was no clear evidence that registration requirements were met.

22. Except for the post-facto verification in 2012 of the 13 vendors for the local frame agreements for NFIs, there was no indication that the information provided by vendors was validated before registration. The Representation discovered that 3 of the 13 registered vendors had no capacity to undertake the local frame agreements. In respect of performance evaluation, only one out of the vendors involved in the 41 purchase orders reviewed had a performance evaluation following the prescribed template but this was without documentation to support the basis for the satisfactory rating given, i.e., compliance with the contract’s terms of reference and performance criteria on delivery in full, on time, and in accordance with specifications. These shortcomings occurred because of a lack of understanding of UNHCR vendor registration requirements and inadequately trained staff.

(4) The UNHCR Representation in Pakistan should implement an action plan and conduct staff training to implement the terms of reference of the Vendor Review Committee.

The Representation accepted recommendation 4 and stated that GLC had provided details of a vendor registration course. All members of VRC had been recommended to complete the course by the end of December 2013. The Representation will ensure compliance of the recommendation within agreed deadline. Recommendation 4 remains open pending implementation of action plan and conduct of staff training to implement the terms of reference of the Vendor Review Committee.

Controls on stock management needed to be strengthened

23. There was excess and under stocking of NFIs based on the planned number of 40,000 internally displaced families in 2012. Some of the items that were overstocked included: sanitary cloth; sleeping mats; mosquito nets; and tarpaulins. Items under-stocked included soap; quilts; and blankets. The over/under stocking was caused by a lack of planning and coordination between the Programme Unit and the SCMU on ordering NFIs, a disregard of safety stock levels and reorder points, an absence of the Programme Unit’s distribution plan for NFIs, and pressures to spend donations received from donors during the year.

24. As regards the acquisition of handling equipment for warehouse use, the 2012 PPE list included two mobile yard ramps (acquired in November 2009 for $27,902) and one forklift (acquired in 14 July 2009 for $6,470). Since their acquisition, the ramps had not been used and the forklift was rarely used
because the ramps were heavy-duty (needing cranes to move around and incompatible with the size of the warehouses) and labour was instead used in moving stocks. The incurrence of the costs for these items could have been avoided and indicate inadequate planning for warehouse requirements.

(5) The UNHCR Representation in Pakistan should prepare and implement an action plan to strengthen stock management. This should include planning and coordination between the Programme Unit and Supply Chain Management Unit on ordering non-food items to ensure appropriate stock-levels and analysis of options for the use or disposal of two yard ramps and a forklift.

The Representation accepted recommendation 5 and stated that in November 2013, key supply staff attended a training workshop on inventory management. The coordination between the Programme Unit and SCMU had improved. As the two ramps were not in use, the office will dispose them through sale by auction in January 2014. Whereas, the forklift will be used in the shifting of goods to a newly consolidated central warehouse, for stacking purposes. Recommendation 5 remains open pending receipt of evidence that the Representation prepared and implemented an action plan to strengthen stock management.

IV. ACKNOWLEDGEMENT

25. OIOS wishes to express its appreciation to the Management and staff of the UNHCR Representation in Pakistan 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 supply chain management in the United Nations High Commissioner for Refugees Representation in Pakistan

<table>
<thead>
<tr>
<th>Recom .no.</th>
<th>Recommendation</th>
<th>Critical¹/ Important²</th>
<th>C/ O³</th>
<th>Actions needed to close recommendation</th>
<th>Implementation date⁴</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>The UNHCR Representation in Pakistan should formally document the role mandated for the Supply Chain Management Unit and ensure that the Unit makes the required recommendations on supply chain management.</td>
<td>Important</td>
<td>O</td>
<td>Receipt of documentation regarding SCMU’s role and evidence that the SCMU makes the required recommendations.</td>
<td>31 March 2014</td>
</tr>
<tr>
<td>2</td>
<td>The UNHCR Representation in Pakistan should strengthen controls over international purchases by conducting staff training on evaluating the relative cost efficiency between local versus international purchase and adequately considering the specific requirements of relevant government agencies before initiating international purchases.</td>
<td>Important</td>
<td>O</td>
<td>Completion of training for supply chain staff, and documentation evidencing consideration of the clearance requirements of relevant Pakistan government agencies on international purchases.</td>
<td>31 March 2014</td>
</tr>
<tr>
<td>3</td>
<td>The UNHCR Representation in Pakistan should strengthen planning and sourcing controls through: training of operational managers and staff involved in the supply chain; improved coordination and communication between the Supply Chain Management Unit and its clients; and increased supervisory oversight of the work of staff.</td>
<td>Important</td>
<td>O</td>
<td>Completion of training of supply chain staff; documentation evidencing improved coordination and communication between SCMU and its clients; and increased supervisory oversight of the work of staff</td>
<td>31 March 2014</td>
</tr>
<tr>
<td>4</td>
<td>The UNHCR Representation in Pakistan should implement an action plan and conduct staff training to implement the terms of reference of the Vendor Review Committee.</td>
<td>Important</td>
<td>O</td>
<td>Implementation of action plan and conduct of staff training to implement the terms of reference of the Vendor Review Committee.</td>
<td>31 December 2013</td>
</tr>
<tr>
<td>5</td>
<td>The UNHCR Representation in Pakistan should prepare and implement an action plan to strengthen stock management. This should include planning and coordination between the Programme Unit and Supply Chain Management Unit on ordering non-food items to ensure appropriate stock-levels and analysis of options for the use or disposal of two yard ramps and a forklift.</td>
<td>Important</td>
<td>O</td>
<td>Receipt of evidence that the Representation prepared and implemented an action plan to strengthen stock management.</td>
<td>30 January 2014</td>
</tr>
</tbody>
</table>

---

1. 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.
2. 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.
3. C = closed, O = open
4. Date provided by UNHCR in response to recommendations.
APPENDIX I

Management Response
## MANAGEMENT RESPONSE

Audit of supply chain management in the United Nations High Commissioner for Refugees Representation in Pakistan

<table>
<thead>
<tr>
<th>Rec. no.</th>
<th>Recommendations</th>
<th>Critical / Important&lt;sup&gt;6&lt;/sup&gt;</th>
<th>Accepted? (Yes/No)</th>
<th>Title of responsible individual</th>
<th>Implementation date</th>
<th>Client comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>The UNHCR Representation in Pakistan should formally document the role mandated for the Supply Chain Management Unit (SCMU) and ensure that the Unit makes required recommendations on supply chain management.</td>
<td>Important</td>
<td>Yes</td>
<td>Senior Supply Officer</td>
<td>Implemented as of 25&lt;sup&gt;th&lt;/sup&gt; October 2013</td>
<td>The Representation requests closure of this recommendation: Supply Chain Standard Operating Procedures have been developed for Asset Management, Procurement Services and Warehouse management to harmonize supply processes, activities and procedures. The Supply Chain Management Unit (SCMU) will ensure its strict compliance in future.</td>
</tr>
<tr>
<td>2</td>
<td>The UNHCR Representation in Pakistan should strengthen controls over international purchases by conducting staff training on evaluating the relative cost efficiency between local versus international purchase; and adequately considering the specific requirements of relevant government agencies before initiating international purchases.</td>
<td>Important</td>
<td>Yes</td>
<td>Senior Supply Officer</td>
<td>1&lt;sup&gt;st&lt;/sup&gt; Quarter 2014</td>
<td>The Representation will continue to follow up on this recommendation until implementation: The UNHCR Global Learning Centre (GLC) has provided the details of Chartered Institute of Purchasing and Supply (CIPS) accredited procurement training courses attended by UNHCR participants every year. The courses are offered to selected candidates only. The selection criteria have been provided to this operation for consideration. The Representation will be contacted by the GLC for nominations from the Operations in 2014. The Representation will request that the maximum slots are allocated for this operation.</td>
</tr>
<tr>
<td>3</td>
<td>The UNHCR Representation in Pakistan should strengthen</td>
<td>Important</td>
<td>Yes</td>
<td>Senior Supply Officer</td>
<td>1) 1&lt;sup&gt;st&lt;/sup&gt; Quarter 2014</td>
<td>The Representation will continue to follow up on this recommendation until implementation:</td>
</tr>
</tbody>
</table>

---

<sup>5</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>6</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.
### Audit of supply chain management in the United Nations High Commissioner for Refugees Representation in Pakistan

<table>
<thead>
<tr>
<th>Rec. no.</th>
<th>Recommendations</th>
<th>Critical / Important</th>
<th>Accepted? (Yes/No)</th>
<th>Title of responsible individual</th>
<th>Implementation date</th>
<th>Client comments</th>
</tr>
</thead>
</table>
| 1        | planning and sourcing controls through training of operational managers and staff involved in the supply chain; improved coordination and communication between the Supply Chain Management Unit and its clients; And increased supervisory oversight of the work of staff. | Important | Yes | Senior Supply Officer | December 2013 | 2) Operational managers and supply staff will attend upcoming supply related trainings to be conducted by the GLC in 2014. CIPS procurement training comprise 4 levels of which Level 2 includes handling effective public procurement, capacity to plan, implement and evaluate a sourcing process. Level 3 builds on advanced procurement planning, communication and negotiation skills and advance contract management.  
  2) Quarterly meetings are being held between Supply chain, Programme and Administrative Units. The first meeting was held in October 2013 and the next meeting will take place in January 2014;  
  3) Since October, a Supply Officer has assumed their functions at UNHCR sub-office Peshawar, to implement and oversee the supervision of the Supply Chain Management Unit. |
| 4        | The UNHCR Representation in Pakistan should implement an action plan and conduct staff training to implement the terms of reference of the Vendor Review Committee. | Important | Yes | Senior Supply Officer | December 2013 | The Representation will continue to follow up on this recommendation until implementation:  
  The UNHCR Global Learning Centre (GLC) has provided details of a Vendor Registration course. All members of Vendor Review Committee have been recommended to complete the course by the end of December 2013. The Representation will ensure compliance of the recommendation within agreed deadline. |
Audit of supply chain management in the United Nations High Commissioner for Refugees Representation in Pakistan

<table>
<thead>
<tr>
<th>Rec. no.</th>
<th>Recommendations</th>
<th>Critical / Important</th>
<th>Accepted? (Yes/No)</th>
<th>Title of responsible individual</th>
<th>Implementation date</th>
<th>Client comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>The UNHCR Representation in Pakistan should prepare and implement an action plan to strengthen stock management. This should include planning and coordination between the Programme Unit and Supply Chain Management Unit on ordering non-food items to ensure appropriate stock levels; and analysis of options for the use or disposal of two yard ramps and forklift.</td>
<td>Important</td>
<td>Yes</td>
<td>Senior Supply Officer</td>
<td>1) Implemented</td>
<td>The Representation requests partial closure of the recommendation and will continue follow up on part 3 of the recommendation until its implementation:</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>2) Implemented</td>
<td>1) In November, key supply staff attended a training workshop on “Inventory Management”. This training would enhance supply staff’s capacity to better manage stocks.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>3) January 2014</td>
<td>2) The coordination between Programme and Supply has improved. Each month the Supply Unit shares with the Programme unit the updated stock reports and accordingly distributions are planned. Pakistan’s operation is unique and does not carry out regular distribution of NFIs among the refugees. Emergencies in the country have become a usual phenomenon, causing internal displacements of people. Every year, Programme estimates the total needs, shares with Supply the planning figures and stocks are ordered accordingly. However, the Operation will at all times maintain a minimum stock of NFIs as a contingency stock.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>3) As the two ramps are not in use, the office will dispose them through sale by auction in January 2014. Whereas, the forklift will be used in the shifting of goods to a newly consolidated central warehouse, for stacking purposes.</td>
</tr>
</tbody>
</table>