



Office of Internal Oversight Services

INTERNAL AUDIT DIVISION

REPORT 2014/075

Audit of fuel management in the United Nations Support Office for the African Union Mission in Somalia

Overall results relating to the effective management of fuel by the United Nations Support Office for the African Union Mission in Somalia were initially assessed as unsatisfactory. Implementation of six important and two critical recommendations remains in progress

FINAL OVERALL RATING: UNSATISFACTORY

8 August 2014

Assignment No. AP2013/638/05

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AUDIT REPORT

Audit of fuel management in the United Nations Support Office for the African Union Mission in Somalia

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of fuel management in the United Nations Support Office for the African Union Mission in Somalia (UNSOA).
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. UNSOA provided logistical support, including the purchase and distribution of fuel, to the African Union Mission in Somalia (AMISOM) and administrative and logistical support to the United Nations Political Office for Somalia (UNPOS) until May 2013 and to the United Nations Assistance Mission in Somalia (UNSOM) with effect from June 2013. The UNSOA Fuel Unit was responsible for policy development, training for UNSOA/UNSOM and AMISOM staff, providing technical advice to AMISOM, and ensuring the availability of relevant data and information related to the management of petroleum, oils and lubricants. The Fuel Unit was headed by a Chief at the Field Service-6 level reporting to the Chief of Operations in Mogadishu at the P-5 level. The Chief Fuel Unit was supported by two international staff and three national staff, accounting for six of the 23 approved posts for the Supply Section. The UNSOA fuel budget for fiscal years 2011/12 and 2012/13 was \$37 million and \$37.8 million, respectively.
4. Comments provided by UNSOA are incorporated in italics.

II. OBJECTIVE AND SCOPE

5. The audit was conducted to assess the adequacy and effectiveness of UNSOA governance, risk management and control processes in providing reasonable assurance regarding the **effective management of fuel by UNSOA**.
6. The audit was included in the 2013 OIOS risk-based work plan due to the operational and financial risks associated with possible interruptions or losses of fuel supplies for UNSOA/UNSOM and AMISOM operations.
7. 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 effective management of fuel; (b) are implemented consistently; and (c) ensure the reliability and integrity of financial and operational information.
8. The key control was assessed for the control objectives shown in Table 1.
9. OIOS conducted the audit from May 2013 to January 2014. The audit covered the period 1 July 2011 to 30 June 2013.

10. 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, analytical reviews and tests of controls, OIOS assessed the existence and adequacy of internal controls and conducted necessary tests to determine their effectiveness. Site visits to Somalia were limited to areas within and near the AMISOM-protected area due to security constraints.

III. AUDIT RESULTS

11. The UNSOA governance, risk management and control processes examined were assessed as **unsatisfactory**¹ in providing reasonable assurance regarding the **effective management of fuel by UNSOA**. OIOS made eight recommendations to address the issues identified. UNSOA had ensured uninterrupted distribution of fuel to its operations. However, UNSOA needed to: (a) update its standard operating procedures on fuel management; (b) further develop procedures to provide guidance in all aspects of fuel management; (c) review the capacity of the Fuel Unit to ensure that procedures were implemented effectively; (d) develop a fuel contingency plan; (e) ensure that fuel provided to AMISOM was properly accounted for; and (f) continuously monitor and process all incoming fuel invoices in a timely manner to benefit from early payment discounts.

12. The initial overall rating was based on the assessment of the key control presented in Table 1. The final overall rating is **unsatisfactory** as implementation of six important and two critical recommendations remains in progress.

Table 1: 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 fuel by UNSOA	Regulatory framework	Partially satisfactory	Unsatisfactory	Partially satisfactory	Unsatisfactory
FINAL OVERALL RATING: UNSATISFACTORY					

Regulatory framework

Additional procedures for fuel management and monitoring of compliance therewith was needed

13. The Department of Peacekeeping Operations (DPKO)/Department of Field Support (DFS) Fuel Operations Manual required that mission-specific standard operating procedures be developed and maintained to control and regulate fuel operations.

14. UNSOA developed standard operating procedures on its fuel operations, and those of AMISOM, dated November 2012. However, these procedures did not address key aspects of fuel management such as: (a) regular monitoring and reporting of fuel consumption; (b) implementation of fraud prevention

¹ Unsatisfactory overall ratings apply to audit results concluding that one or more significant and/or pervasive deficiencies exist 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.

measures; (c) assessment of environmental impact of fuel operations; and (d) coordinating fuel activities with the concerned units in UNSOA and AMISOM. Also, the procedures already developed had not been approved and were not fully implemented. As a result, UNSOA did not:

- Systematically analyze and prepare monthly consolidated reports on fuel consumption, reducing the ability of UNSOA to identify and report on discrepancies and unusual patterns in fuel consumption for follow-up action;
- Assign responsibilities for fuel activities to relevant sections (Transport, Engineering and Aviation) resulting in poor coordination of activities, and insufficient monitoring of fuel activities relating to inspection of fuel sites and fuel equipment; and
- Delineate the role of the Joint Support Operations Centre in the management of and accountability for fuel provided to AMISOM for contingent-owned equipment.

15. UNSOA had not dedicated sufficient resources to the development of fuel management procedures and compliance therewith. As a result, the Supply Section (including the Fuel Unit) did not have permanent staff in Mogadishu, and during periodic visits the Fuel Unit staff were responsible not only for fuel activities but also for general supplies and rations. UNSOA had also not provided for any post provision for its Fraud Prevention Cell in the Fuel Unit. Additionally, the performance of certain functions in Somalia was impacted by security concerns, and by the five vacant positions in the Supply Section, further detracting focus of their work on fuel management. In September 2013, UNSOA deployed the Chief of Fuel Unit and one other international Fuel Unit staff to Mogadishu.

16. Although the fuel contractor was responsible for electronically recording fuel issuances in its fuel tracking system to support the invoices raised, UNSOA did not use the information available for controlling and reporting on fuel distribution and consumption. The lack of an automated system in UNSOA to monitor fuel consumption would be partly addressed through the installation of the Carlog system in United Nations-owned vehicles in Kenya. However, in Somalia, UNSOA did not have an adequate system to track and monitor fuel dispensed from fuel stations in Somalia.

(1) UNSOA should dedicate sufficient resources to finalizing and implementing standard operating procedures covering all aspects of fuel operations, and to monitoring compliance with procedures.

UNSOA accepted recommendation 1 and stated that it was updating its standard operating procedures to address the required aspects of fuel management and would monitor compliance with those procedures by September 2014. Recommendation 1 remains open pending receipt of a copy of the updated standard operating procedures on fuel management and related monitoring mechanisms.

(2) UNSOA should increase the capacity of the Fuel Unit to ensure that key functions including those in Somalia, are performed effectively.

UNSOA accepted recommendation 2 and stated that five additional posts had been approved to increase the capacity of the Fuel Unit and that it had initiated recruitment for two of those posts from downsizing missions for the Fuel Fraud Prevention Cell. Recommendation 2 remains open pending receipt of evidence that the additional posts for the Fuel Unit have been filled.

(3) UNSOA should prepare monthly reports on fuel issued from fuel stations in Somalia for monitoring purposes and identify unusual patterns for follow-up action.

UNSOA accepted recommendation 3 and stated that it was producing monthly fuel reports, and would request the contractor to generate exception reports to flag unusual issuance patterns. Recommendation 3 remains open pending receipt of evidence of monitoring of fuel issued from fuel stations in Somalia and follow-up action where unusual patterns are identified.

Contingency planning procedures needed improvement

17. The DPKO/DFS Fuel Operations Manual and UNSOA draft fuel standard operating procedures required the Fuel Unit to develop contingency plans. The ground fuel contract also required the vendor to maintain an agreed level of strategic fuel and local reserves.

18. UNSOA had not developed a contingency plan for ground and aviation fuel as it previously relied on local procurement to source its fuel requirements. OIOS confirmed that the level of strategic reserves were at the required level, and although UNSOA did not conduct periodic physical checks of fuel balances as required by its procedures, the contractor had installed automatic tank gauges, which was an industry standard and accepted method for reporting on levels of fuel maintained. However, while automatic tank gauge reports were available, UNSOA did not implement procedures to review them and monitor the level of stocks maintained.

(4) UNSOA should develop a fuel contingency plan and implement procedures for monitoring and reporting on strategic and local fuel reserves.

UNSOA accepted recommendation 4 and stated that the strategic and operating stocks were monitored regularly, and reports on reserve balances were generated. The required fuel contingency plan would be prepared by October 2014. Recommendation 4 remains open pending receipt of copies of procedures for monitoring strategic and local fuel reserves, and the fuel contingency plan.

Fuel issued and consumed in Somalia was not adequately monitored

19. The UNSOA/AMISOM standard operating procedures required: (a) accurate and complete accounting and reporting of use of fuel; and (b) one fuel card be issued per vehicle and be only used for that specific vehicle. The Fuel Unit, in conjunction with the ground fuel contractor, was responsible for issuing fuel cards to track fuel consumption.

20. For the 9.3 million litres of bulk fuel supplied to AMISOM during the audit period, UNSOA only received reports accounting for 3.2 million litres delivered to AMISOM. Some 27 of the 93 fuel reports submitted by AMISOM indicated that these reports were incomplete; there were discrepancies between what was recorded as fuel delivered by UNSOA to AMISOM and what was reported as received by AMISOM. This resulted as UNSOA did not: (a) sufficiently follow up with AMISOM on the submission of required reports; (b) update its 2010 management directive to AMISOM to clarify and reinforce reporting requirements; (c) take into account the regular rotation of contingent personnel in the delivery of training to AMISOM; and (d) adequately review the reports received from AMISOM to identify discrepancies in reporting and take remedial action where necessary. Consequently, UNSOA was unable to reconcile deliveries to and receipts by AMISOM and could not account for the fuel consumed by AMISOM.

21. Contractor's master fuel card listing as of 30 June 2013 indicated that 2,514 fuel cards had been issued in Somalia, of which 1,879 (75 per cent) were active and 635 (25 per cent) were inactive. An analysis of the information in UNSOA databases of United Nations-owned and contingent-owned equipment indicated that only 1,715 fuel cards should have been issued: 1,058 for AMISOM and 657 for UNSOA. The difference resulted from duplicate and/or triplicate sets of fuel cards issued to the same vehicle/equipment, all of which remained active. For example, OIOS identified at least 75 cases where more than one card was issued for the same piece of equipment. Further analysis of these duplicate cards indicated that in some instances five duplicate cards were used concurrently.

22. These conditions resulted as UNSOA did not: (a) implement adequate controls over the issuance of fuel cards; (b) periodically reconcile the number of fuel cards issued against the list of United Nations-owned and contingent-owned equipment; and (c) promptly de-activate fuel cards for equipment that had been written-off. Consequently, UNSOA could not obtain assurance that the fuel provided to AMISOM and to United Nations assets in Somalia was consumed for intended purposes.

(5) UNSOA should monitor bulk fuel issued to AMISOM and its consumption by: (a) enforcing AMISOM reporting procedures and requirements; (b) providing regular training to AMISOM personnel in charge of fuel handling and monitoring; and (c) regularly analyzing consumption patterns to identify any unusual activities and take appropriate action.

UNSOA accepted recommendation 5 and stated that it was: (a) conducting a comprehensive review of fuel monitoring and developing a training plan to improve these procedures; and (b) met with the fuel contractor to explore the development of orientation and sensitization programmes for AMISOM personnel involved in fuel management for them to better understand their respective roles and responsibilities. Recommendation 5 remains open pending receipt of evidence that UNSOA is: (a) receiving and adequately reviewing monthly fuel consumption reports from AMISOM; (b) providing adequate training to AMISOM personnel; and (c) analyzing data received and following up on unusual fuel consumption patterns.

(6) UNSOA should implement procedures to account for use of fuel cards, including by: (a) periodically reviewing the number of fuel cards issued and ensuring that duplicate cards are not issued and/or being used; and (b) conducting periodic reconciliation of fuel cards against the number of United Nations-owned and contingent-owned equipment.

UNSOA accepted recommendation 6 and stated that it had initiated an audit of fuel cards, had started working with the contractor to eliminate duplicate cards by October 2014, and would periodically reconcile fuel cards with the actual fuel-consuming equipment. Recommendation 6 remains open pending receipt of evidence of procedures implemented to account for the use of fuel cards.

The contractor met the requirements for holding monthly performance review meetings

23. The DPKO/DFS Fuel Operations Manual and UNSOA standard operating procedures required the performance of contractors to be monitored and evaluated. A review of the minutes of performance meetings held by UNSOA for the period 1 July 2011 to 30 April 2013 indicated that UNSOA and the contractor had monthly performance review meetings. Performance-related issues were discussed and documented, and action was taken by the contractor to address performance issues. OIOS was satisfied that adequate performance monitoring procedures were in place.

Prompt payment discounts were not taken advantage of

24. The United Nations Field Finance Procedure Guidelines required that payments to vendors be supported by original invoices, together with a signed receipt and inspection report, and checked against purchase orders for accuracy of unit prices. The fuel supply and services agreement for ground fuel entitled the United Nations to a prompt payment discount of 2 per cent on the invoiced amount for invoices paid within 30 days of their receipt.

25. Some 31 payments totaling \$51.3 million indicated that UNSOA complied with the procedural requirements. Also, 35 invoices totaling \$7.5 million indicated that the contractor prices conformed to the monthly industry price indices as required by the fuel supply and services agreement. OIOS assessed that adequate controls were in place for settling contractor invoices.

26. UNSOA did not, however, consistently pay invoices on time to take advantage of prompt payment discount. From a total of \$68.4 million of fuel invoices received from 1 July 2011 to 30 June 2013, UNSOA paid \$40 million (or 58 per cent) within 30 days from the date the invoices were received, and collected \$0.8 million as prompt payment discount. However, there were delays in paying the remaining invoiced amounts, resulting in the non-realization of discounts totaling \$0.6 million. This was mainly due to delays in certifying payments associated with inadequate tracking and monitoring of invoices.

(7) UNSOA should process all incoming fuel invoices within 30 days to ensure that the Organization benefits from the 2 per cent prompt payment discounts.

UNSOA accepted recommendation 7 and stated that with the increasing functionality of Umoja, no further delays were expected in processing vendor invoices. Recommendation 7 remains open pending receipt of evidence that UNSOA is processing all fuel invoices within 30 days to obtain prompt payment discounts.

Mobilization fees were settled for each distribution point, although one engineering report had not been received

27. The ground fuel supply and services agreement required the United Nations to pay a one-time mobilization fee for each distribution point, following successful mobilization and receipt of an engineering report demonstrating that the contractor met industry and government standards and equipment was sufficient for the contractor to meet its obligations.

28. Due to insecurity, the contractor faced challenges in mobilization. However, UNSOA and the contractor agreed to settle mobilization fees for each distribution point in installments, upon satisfactory inspection of the status of mobilization. OIOS confirmed that the mobilization cost incurred conformed with the contract, except in one case where the independent engineering report for one fuel distribution point was not received. Due to an oversight, UNSOA had not followed up and obtained the report to ensure that the equipment and facilities deployed to this distribution point were sufficient for storage, transportation and delivery of the obligations of the service agreement.

(8) UNSOA should request the contractor to provide an engineer's report for the fifth distribution point.

UNSOA accepted recommendation 8 and stated that it would continue to follow up with the contractor to obtain the engineer's report. Recommendation 8 remains open pending receipt of a copy of the engineer's report for the fifth distribution point.

Environmental issues were being addressed

29. The ground fuel services agreement required the contractor to implement comprehensive environmental control procedures. OIOS reviewed the standard operating procedures, provisions of the contract and related documents submitted by the contractor such as safety/environmental policies, and minutes of contractor's performance meetings, and concluded that the ground fuel contractor complied with contractual provisions relating to quality control and the establishment of a health, safety and environmental plan.

IV. ACKNOWLEDGEMENT

30. OIOS wishes to express its appreciation to the Management and staff of UNSOA 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 fuel management in the United Nations Support Office for the African Union Mission in Somalia

Recom. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
1.	UNSOA should dedicate sufficient resources to finalizing and implementing standard operating procedures covering all aspects of fuel operations, and to monitoring compliance with procedures.	Important	O	Receipt of a copy of the updated standard operating procedures on fuel management and related monitoring mechanisms.	September 2014
2.	UNSOA should increase the capacity of the Fuel Unit to ensure that key functions including those in Somalia, are performed effectively.	Important	O	Receipt of evidence that the additional posts for the Fuel Unit have been filled.	July 2014
3.	UNSOA should prepare monthly reports on fuel issued from fuel stations in Somalia for monitoring purposes and to identify unusual patterns for follow-up action.	Important	O	Receipt of evidence of monitoring of fuel issued from fuel stations in Somalia and follow-up action where unusual patterns are identified.	December 2014
4.	UNSOA should develop a fuel contingency plan and implement procedures for monitoring and reporting on strategic and local fuel reserves.	Important	O	Receipt of copies of procedures for monitoring strategic and local fuel reserves, and the fuel contingency plan.	October 2014
5.	UNSOA should monitor bulk fuel issued to AMISOM and its consumption by: (a) enforcing AMISOM reporting procedures and requirements; (b) providing regular training to AMISOM personnel in charge of fuel handling and monitoring; and (c) regularly analyzing consumption patterns to identify any unusual activities and take appropriate action.	Critical	O	Recommendation 5 remains open pending receipt of evidence that UNSOA is: (a) receiving and adequately reviewing monthly fuel consumption reports from AMISOM; (b) providing adequate training to AMISOM personnel; and (c) analyzing data received and following up on unusual fuel consumption patterns.	December 2014
6.	UNSOA should implement procedures to account for use of fuel cards, including by: (a) periodically reviewing the number of fuel cards issued and	Critical	O	Receipt of evidence of procedures implemented to account for the use of fuel cards.	October 2014

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 UNSOA in response to recommendations

STATUS OF AUDIT RECOMMENDATIONS

Recom. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
	ensuring that duplicate cards are not issued and/or being used; and (b) conducting periodic reconciliation of fuel cards against the number of United Nations-owned and contingent-owned equipment.				
7.	UNSOA should process all incoming fuel invoices within 30 days to ensure that the Organization benefits from the 2 per cent prompt payment discounts.	Important	O	Receipt of evidence that UNSOA is processing all fuel invoices within 30 days to obtain prompt payment discounts.	October 2014
8.	UNSOA should request the contractor to provide an engineer's report for the fifth distribution point.	Important	O	Receipt of a copy of the engineer's report for the fifth distribution point	July 2014

APPENDIX I

Management Response



United Nations Support Office for AMISOM (UNSOA)

Interoffice Memorandum

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

Date: 30 July 2014

From: 
Amadu Kamara, Director

Ref: UNSOA/0714/M.010

Subject: **Assignment No. AP2013/638/05 – Draft report on an audit of fuel management in UNSOA**

1. Further to your memorandum of 3 June 2014 on the above subject, please find attached the UNSOA response to the subject audit exercise.

Best regards

cc: Ms. Anna Halasan, Professional Practices Section, Internal Audit Division, OIOS
Ms. Andrea Charles-Browne, Chief Resident Auditor, UNSOA
Mr. Joel Cohen, Deputy Director, UNSOA
Mr. Robert Kirkwood, Head of Somalia Support, UNSOA
Mr. Alexander Kasatkin, Chief Supply Officer, UNSOA
Mr. Pontus Molin, Chief Budget and Finance Section, UNSOA



United Nations Support Office for AMISOM (UNSOA)

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1.	UNSOA should dedicate sufficient resources to finalizing and implementing standard operating procedures covering all aspects of fuel operations, and to monitoring compliance with procedures.	Important	Yes	Chief Supply	Sept 2014	Management is in the process of updating current SOPs and will monitor compliance with those procedures.
2.	UNSOA should increase the capacity of the Fuel Unit to ensure that key functions including those in Somalia, are performed effectively.	Important	Yes	Chief Supply	Implemented July 2014	Five additional posts have been approved to augment the current establishment of the fuel unit. Recruitment for two of these posts for the Fuel Fraud Prevention Cell has been initiated from downsizing missions.
3.	UNSOA should prepare monthly reports on fuel issued from fuel stations in Somalia for monitoring purposes and to identify unusual patterns for follow-up action.	Important	Yes	Chief Supply	Dec 2014	Monthly reports are currently being produced, and have been provided to the Auditors. In addition, UNSOA will request the fuel contractor to generate exception reports to flag unusual issuance patterns.
4.	UNSOA should develop a contingency plan and implement procedures for monitoring and reporting on strategic and local fuel reserves.	Important	Yes	Chief Supply	Oct 2014	Both strategic and operating stocks are monitored regularly, and reports generated. These reports have been provided to the Auditors. In addition management will ensure that a fuel contingency plan is finalized.
5.	UNSOA should monitor bulk fuel issued to AMISOM and its consumption by: (a) enforcing AMISOM reporting procedures and	Critical	Yes	Chief Supply	Dec 2014	Management is working on a comprehensive review of fuel monitoring and training plan. UNSOA has already had a meeting with the fuel contractor to

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.



United Nations Support Office for AMISOM (UNSOA)

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	requirements; (b) providing regular training to AMISOM personnel in charge of fuel handling and monitoring; and (c) regularly analyzing consumption patterns to identify any unusual activities and take appropriate action.					explore the development of orientation and sensitization packages that can be delivered to AMISOM, so that those involved in fuel management understand the procedures and their roles and responsibilities.
6.	UNSOA should implement procedures to account for use of fuel cards, including by: (a) periodically reviewing the number of fuel cards issued and ensuring that duplicate cards are not issued and/or being used; and (b) conducting periodic reconciliation of fuel cards against the number of United Nations-owned and contingent-owned equipment.	Critical	Yes	Chief Supply	October 2014	Management has initiated an audit of fuel cards, and has started working with the contractor to eliminate duplicate cards? Periodic reconciliation of fuel cards will also be conducted.
7.	UNSOA should process all incoming fuel invoices within 30 days to ensure that the Organization benefits from the 2 per cent prompt payment discounts.	Important	Yes	Chief Supply	Oct 2014	With the increasing functionality of Umoja, it is expected that there will be no further delays in the processing of invoices, and UNSOA will reap the full benefit of all PPDs.
8.	UNSOA should request the contractor to provide an engineer's report for the fifth distribution point.	Important	Yes	Chief Supply	Implemented July 2014	Management will continue to follow up with contractor to obtain the engineer's report.