



INTERNAL AUDIT DIVISION

REPORT 2020/010

Audit of ground fleet management in the United Assistance Mission in Iraq

The Mission needed to improve spare parts management and road safety arrangements

24 June 2020

Assignment No. AP2019-812-04

Audit of ground fleet management in the United Nations Assistance Mission in Iraq

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of ground fleet management in the United Nations Assistance Mission for Iraq (UNAMI). The objective of the audit was to assess the adequacy and effectiveness of ground fleet management to ensure efficient and economical use of resources and safe surface transport operations in support of mandate implementation. The audit covered the period from January 2017 to December 2019. Based on activity-level risk assessment, the audit covered higher and medium risk areas, which included: (a) planning and establishment of vehicle holdings; (b) management of the fleet; (c) road safety; (d) cost recovery; and (e) vehicle write-off and disposal.

UNAMI established a Vehicle Establishment Committee and a Road Safety Committee that reviewed and approved the vehicle holdings of the Mission and advised on road safety issues, respectively. The Surface Transport Section conducted the required workshop safety inspections. However, to enhance ground fleet management, UNAMI needed to improve spare parts management and road safety arrangements.

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

- Conduct a comprehensive analysis of its vehicle spare parts requirements to ensure the Mission is carrying the appropriate type and quantity of inventory;
- Recalibrate breathalyzers to ensure they are fully functional, and train security personnel on their use to strengthen mitigation of risks associated with drink-driving;
- Improve guidelines on the use of Mission vehicles for official and liberty purposes and recover costs related to liberty travel; and
- Obtain and implement advice from the Department of Operational Support on future disposals of armoured vehicles and mitigate the risk of inappropriate handling of scrap metals.

UNAMI accepted the recommendations and has initiated action to implement them.

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Audit of ground fleet management in the United Nations Assistance Mission for Iraq

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of ground fleet management in the United Nations Assistance Mission for Iraq (UNAMI).

2. As at 31 December 2019, UNAMI ground fleet comprised 239 vehicles with combined purchase cost and net book value of \$24.21 million and \$5.44 million, respectively. The vehicles were purchased between 2004 and 2019, including 15 vehicles that were purchased during the last five years. The value of spare parts inventory was \$1,382,420. The fleet composition is shown in Table 1:

Table 1 – UNAMI fleet composition as of 31 December 2019

Location	Light passenger vehicles	Civilian buses/vans	Armoured/special armoured vehicles	Trucks	Airfield/material handling equipment	Total vehicles
Baghdad	2	4	98	7	13	124
Erbil	35	5	13	2	4	59
Basra	-	-	5	-	-	5
Kuwait	10	3	-	1	3	17
Kirkuk	1	1	23	-	1	26
Mosul	-	-	6	-	-	6
Tehran	2	-	-	-	-	2
Total	50	13	145	10	21	239

3. The Surface Transport Section (STS) is primarily responsible for managing the Mission’s transportation requirements through: (a) management of the whole life cycle of the fleet and stock; (b) regular maintenance and repairs of vehicles; (c) issuance and management of driving permits; (d) advice to the Road Safety Committee (RSC) and Vehicle Establishment Committee (VEC) on transport issues and policies; and (f) collaboration with the Security Investigation Unit to investigate traffic-related incidents and accidents.

4. The main office of STS is in Baghdad with four sub-offices in Erbil, Basra, Kirkuk, and Kuwait. The Chief Transport Officer at the Field Service-6 level reports to the Chief of Mission Support through the Chief, Service Delivery; and is supported by 49 staff comprising five Field Service and 44 locally recruited staff. The annual staffing cost for the Section is \$2.4 million, and fleet management-related expenditure, i.e., purchase of new vehicles, petrol, oil and lubricants, spare parts, and maintenance and repairs for the audit period amounted to about \$3.2 million. STS also supported transportation requirements for staff at the Mission’s Tehran Liaison Office.

5. Comments provided by UNAMI are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

6. The main objective of the audit was to assess the adequacy and effectiveness of ground fleet management in UNAMI to ensure efficient and economical use of resources and safe surface transport operations in support of mandate implementation.

7. The audit was included in the 2019 risk-based work plan of OIOS due to the financial and operational risks in providing a safe and roadworthy fleet to support implementation of the UNAMI mandate.

8. OIOS conducted this audit from July to December 2019. The audit covered the period from January 2017 to December 2019. Based on an activity-level risk assessment, the audit covered higher and medium risk areas, which included: (a) planning and establishment of vehicle holdings; (b) management of the fleet; (c) road safety; (d) cost recovery; and (e) vehicle write-off and disposal.

9. The audit methodology included: (a) interviews of key personnel; (b) reviews of relevant documentation governing fleet management; (c) analytical reviews of data; (d) physical inspection of workshops and safety equipment tools; and (e) verification of stock balances. The audit team visited Baghdad, Kuwait and Erbil.

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

III. AUDIT RESULTS

A. Planning and establishment of vehicle holdings

VEC generally functioned as intended

11. VEC convened four times during the audit period and reviewed and approved the vehicle holdings of the Mission. Minutes of meetings and relevant records indicated that it generally functioned as intended and proposed: (a) reduction four-wheel-drive (4WD) armoured vehicles (AVs); (b) procurement of 10 smaller soft-skin and more fuel-efficient vehicles to reduce its 4WD fleet and carbon footprint; (c) introduction of a car-pool system and discontinuation of the assignment of vehicles to sections based on ratios in the Standard Cost and Ratio Manual (SCRM) to reduce the number of vehicles in circulation; and (d) write-offs and handover of surplus vehicles to the United Nations Investigative Team to Promote Accountability for Crimes Committed by Daesh (UNITAD). Also, while the Committee recommended the introduction of a vehicle idling policy of three minutes to reduce carbon emission and fuel consumption, carlog records showed instances of vehicles idling for up to 54 minutes. STS stated that transport staff monitored vehicle idling in Baghdad, but there were exceptions for close protection vehicles while waiting for senior officials and powering of the batteries of electromagnetic compatibility systems fitted in some armoured vehicles. A reminder on the vehicle idling policy was broadcasted in December 2019; therefore, OIOS did not make a recommendation on this issue.

Vehicle utilization rates were low, but the size of the fleet was being reviewed

12. At its October 2017 meeting, VEC analyzed usage of vehicles and allocated them based on the operational requirements of sections, rather than the vehicle-to-staff ratios stipulated in the SCRM. This was based on instructions from Headquarters, which had observed low utilization of AVs of less than 35 kilometres (kms) per day. Only 16 out of the existing 145 AVs were operated within the estimated monthly threshold of 1,067 kms that had been established for a vehicle to be considered efficiently utilized. The low mileage was due to restricted movements because of the security situation.

13. Trucks and vans were also underutilized, including a sewage truck bought in 2010 for \$160,926 and a communications van procured in 2006 for \$153,707, both of which were never used for their intended purposes. These items were declared surplus in 2015. In 2020, the Mission re-initiated the process to

dispose of the sewage truck through commercial sale and conducted a technical review of the van for write-off. Moreover, in Erbil, VEC assigned nine light passenger vehicles (LPVs) to sections in the 2018/19 fiscal year and encouraged them to operate a car-pool system. However, VEC revised the assignment to 21 LPVs in 2019/20 resulting in nine support offices with one staff each being assigned a vehicle per office. STS stated that the increased assignments were to address challenges faced with the car-pool system, including the need to record daily issuance/handover of vehicles, incompatible work hours of staff with the dispatch timetable and uncooperative staff.

14. To address the above issues, STS conducted a technical review of AVs and identified vehicles requiring refurbishment to prolong their life and those for write-off, transfer or replacement. These actions reduced the fleet from 348 to 239 vehicles: 22 vehicles were transferred to UNITAD and 87 written-off during the audit period. Four LPVs in Kuwait were also identified for write-off in March 2020. Given the actions taken, OIOS did not make a recommendation on this issue.

B. Management of the fleet

STS was completing its risk register

15. The Mission established a plan to implement enterprise risk management (ERM) in May 2019 and provided briefings to heads of sections to enable them to prepare risk registers for the areas under their responsibility and effectively manage their operational risks. STS developed a draft risk register in June 2019 using the ERM template; however, the register was incomplete as it did not include risk responses and anti-fraud and anti-corruption risks, contrary to requirements. OIOS did not make a recommendation on this issue as the Mission was finalizing its ERM process pursuant to a recommendation in OIOS report number 2019/114.

The Mission established mechanisms to better track and record maintenance details

16. STS used many mechanisms to monitor and track periodic maintenance due dates of its vehicles in accordance with manufacturers' requirements, e.g., after every 5,000 kms or six-month period, whichever occurs earlier. These included a warning beep from the carlog device, maintenance service cards and stickers placed in the vehicles, and Excel spreadsheets indicating next maintenance mileage and due dates. The Mission also ensured that vehicles were maintained by workshop staff who had obtained requisite training at the United Nations Global Service Centre (UNGSC) in Brindisi, and manufacturer-certified service contractors.

17. OIOS review of manual and Umoja records of 83 vehicles located in Baghdad, Erbil, Kuwait and Kirkuk indicated that maintenance was done timely and properly documented for 36 vehicles. For the remaining sample: (a) the audit was initially unable to establish whether 24 vehicles had been serviced as recommended because of unavailability of records; (b) 20 vehicles were consistently maintained after every 5,000 kms even though the six-month interval occurred earlier; and (c) 3 vehicles were maintained after more than 5,000 kms as drivers delayed bringing in vehicles as they were heavily used for airport shuttle services. Irregular maintenance could result in excessive wear and tear and increase the risks of vehicle breakdown. To address these issues, STS revised the maintenance sticker placed in vehicles to include both the six-month and 5,000 mileage due periods, and developed a statistical dashboard that indicated maintenance details including spare parts used, nature of maintenance conducted, turnaround times, etc. Based on the actions taken, OIOS did not make a recommendation.

Management of spare parts inventory needed to be improved

18. The Mission had 2,332 items of vehicle spare parts valued at \$1,382,420 as of December 2019 and conducted the required yearly physical count of inventory. OIOS recount of a sample of 171 spare parts items in Baghdad, Erbil and Kuwait valued at \$129,232 did not indicate any reportable discrepancies between the book and physical balances. However, as indicated below, there was a need for further Mission-wide analysis of stock levels and consumption patterns to improve the management of inventory and propose, if necessary, the sale/disposal or transfer of surplus items to other missions to avoid obsolescence of slow-moving spare parts, as shown in the following examples:

- (a) Spare parts valued at \$296,458 had no movement since records were migrated from Galileo to Umoja in July 2017 (also known “as dead stock”). The Mission stated that these parts were kept in stock to avoid shortages for older models of its fleet that manufacturers were no longer producing. However, the inventory included spare parts worth \$16,153 and \$2,495 held in Baghdad and Kuwait, respectively for vehicle models that the Mission no longer used. The parts were not disposed of when the relevant vehicles were written off but were declared surplus in March 2020.
- (b) There were 860 line items of spare parts (with no details of their cost) received from another mission and never used. The Mission had faced challenges in obtaining clearances from relevant governments but eventually shipped most of the items in November 2019.
- (c) Seven AVs were not timely maintained as they had been waiting for spare parts for up to six months, while five armoured personnel carriers had been off-road for up to 30 months, impacting operational readiness in the event of security-related incidents. The lack of spare parts was attributed to discussions that were ongoing on establishing minimum stock and re-order levels following the migration of data from Galileo to Umoja and absence of a systems contract to facilitate procurement of spare parts. Unlike Galileo, Umoja did not have a facility to record minimum stock and re-order levels. However, the Mission identified a source and procured the parts in November 2019 and the vehicles are now operational.

19. After reviewing spare parts in 2017 and 2019 and writing off items valued at \$210,918, STS embarked on another review in Baghdad and Kuwait in early 2020. However, without a proper analysis of the Mission’s needs for spare parts based on its inventory holdings, type and age of vehicles and consumption patterns, there was no assurance that UNAMI was holding the right type and quantity of stocks. This limited the Mission’s ability to avoid shortages impacting on operational effectiveness or surpluses resulting in slow-moving and obsolete stocks and inefficient use of resources.

(1) UNAMI should conduct a comprehensive analysis of its requirements for vehicle spare parts to ensure it is carrying the appropriate type and quantity of inventory.

UNAMI accepted recommendation 1 and stated that it would conduct a comprehensive analysis of its requirements for vehicle spare parts to ensure it is carrying the appropriate type and quantity of inventory. Recommendation 1 remains open pending receipt of the results of the comprehensive analysis of inventory.

C. Road safety

Need to calibrate breathalyzers and train security personnel on their use

20. UNAMI procured 26 breathalyzers between 2009 and 2019 that were issued to the Medical and Security Sections and the military, but they did not conduct any random breath analyzing tests as a deterrent against drinking and driving. This was because the Security Section, as focal point for road safety, had not developed procedures to guide the administration of the tests, including assigning responsibility, training staff and calibrating the devices despite repeated requests from the RSC and Board of Inquiry since September 2018. Consequently, for example, the Special Investigations Unit could not properly breathalyze a staff member to quantify the level of alcohol in their system at the time of an accident, which was around midnight in June 2018. This was contrary to the road safety manual, that requires a breathalyzer test for accidents occurring between 21:00 to 07:00 hours and result in death, injury or significant damage to the vehicle. As a result, the Mission lacked the evidence needed to impose disciplinary sanctions for driving under the influence of alcohol even though the security investigation report indicated that this appeared to be the case. The accident damaged third-party property and a special AV beyond economic repair leading to write-off as the estimated cost of repair was \$63,190 and higher than its residual value of \$42,176. Although the maximum amount of \$3,000 per survey board rules was recovered from the staff member, the Mission lost \$39,176 and was deprived of further use of the vehicle, which had an estimated replacement cost of more than \$150,000.

21. Following the incident, from October 2018, the Mission introduced late night shuttle services to drive staff home and broadcasted messages on drinking and driving through emails and screen savers to increase staff awareness. It also calibrated five breathalyzers and developed procedures, which were approved in March 2020. However, the Security Section staff as first responders and responsible for administering the tests were not yet trained on the use of the breathalyzers. This would limit their ability to conduct tests in a timely manner. Also, there was the need to recalibrate the older devices to ensure that they are fully operational.

(2) UNAMI should recalibrate older breathalyzers to ensure that they are fully functional and train security personnel on their use to strengthen measures to mitigate risks associated with drinking and driving.

UNAMI accepted recommendation 2 and stated that it would recalibrate older breathalyzers to ensure that they are fully functional and train security personnel on their use. Recommendation 2 remains open pending receipt of evidence that relevant breathalyzers have been recalibrated and security section staff trained.

Workshops met safety requirements and action was being taken to periodically verify the contents of first aid boxes

22. STS conducted the required periodic safety inspections of workshops at all locations to review availability of health and safety information, personal protection equipment and staff knowledge of emergency, electrical and chemical safety procedures. The related reports indicated compliance with guidelines and regular maintenance and certification of specialized equipment, except that the Baghdad workshop lacked fire alarms, spill kits, and welfare facilities including washbasins. These will be addressed in upcoming renovation works.

23. OIOS inspection of a sample of 30 vehicles confirmed that prior to releasing vehicles after maintenance, workshop staff verified the existence of required safety equipment such as first aid boxes,

spare tyres, emergency triangles, toolboxes, fire extinguishers and jacks. However, first aid boxes were not checked to replace expired or consumed items such as scissors, bandages and iodine due to an oversight. This could impact the ability to render first aid in the event of a medical emergency. As the replacement of missing items was ongoing, and UNAMI advised that it would revise the vehicle maintenance checklist to include verification of the contents of first aid boxes, no recommendation was made.

D. Cost recovery

There was need to review guidelines on liberty travel to ensure recovery

24. Carlog data in Kuwait and seven trip tickets for Tehran showed that except for eight staff that regularly used the vehicles for liberty travel, the use of vehicles was not adequately monitored to recover the cost of liberty travel. This was because the UNAMI administrative instruction on the use of mission vehicles for official and liberty purposes considered all travel during working hours (08:30 to 17:00) in Kuwait and Tehran as official. This was contrary to United Nations procedures, whereby the purpose of travel/use of vehicle should determine whether use was official or liberty. Also, travel during weekends and after working hours amounting to \$3,413 was not reviewed to obtain justifications or purpose of trips to ensure costs related to private usage were recovered.

25. Drivers in Tehran did not record the details of each trip as required by the Surface Transport Manual and the administrative instruction. For example, a trip starting from 07:00 to 23:00 hours covering 155 kms in October 2018 was recorded as: home-downtown-meeting-home. As carlog was not installed, it would not be possible to establish the liberty travel portion of such trips.

(3) UNAMI should: (a) revise the administrative instruction on use of mission vehicles for official and liberty purposes to better describe the use of official vehicles based on the purpose of travel and recover costs related to liberty travel, where applicable; and (b) remind staff in Tehran to record the details of each trip as required.

UNAMI accepted recommendation 3 and stated that it would revise the administrative instruction on use of mission vehicles for official and liberty purposes to better describe the use of official vehicles based on the purpose of travel and recover costs related to liberty travel, where applicable. The Mission would also remind staff in Tehran to record the details of each trip as required. Recommendation 3 remains open pending receipt of a revised administrative instruction and evidence that staff in Tehran have been reminded to properly record details of their trips.

E. Vehicle write-off and disposal

There were inadequate mechanisms to assist UNAMI to dispose of AVs appropriately

26. United Nations Financial Rule 105.23 requires that inventories and assets that are declared surplus, unserviceable or obsolete following recommendation by a review body are to be disposed of, transferred to other peacekeeping operations, shipped to United Nations Logistic Base or sold after competitive bidding, unless otherwise determined by the review body. Also, equipment procured under an end-user certificate agreement that did not permit their sale or donation to third parties due to safety and security reasons should be destroyed in situ. The Mission wrote off 114 vehicles comprising 58 LPVs, 43 AVs and seven trucks during the audit period due to normal wear and tear, accidents and surplus. The LPVs were generally disposed of through commercial sale and AVs were destroyed through cutting in situ in accordance with existing guidelines. UNAMI also allocated in-house resources to destroy the AVs and discontinued a contract that charged \$2,500 per vehicle saving the Organization \$107,500.

27. Scraps of approximately 129 tons of metal and ballistic materials from the destroyed AVs were collected by the Mission garbage collection contractor for disposal but there was a risk that they would not be disposed in an environmentally sustainable manner as the host country did not have appropriate disposal infrastructure. The contractor could also sell the scrap for personal gain as the host government did not authorize the Mission to sell scrap metals.

28. Enquiries from other missions revealed that AVs were also destroyed in situ and the scrap metals were sold where authorization was granted, and the remaining materials disposed of at dumping sites. This was because missions did not budget for the cost of shipping written-off vehicles to UNGSC as it was prohibitive and the systems contract for AVs did not include buy-back agreements or other arrangements to assist missions to dispose of the ballistic materials in an environmentally sustainable manner. The United Nations Policy Framework for Sustainable Procurement requires, among others, whole-life costing which was defined by the United Nations Environment Programme as a compilation and assessment of all costs related to a product over its entire life cycle from production, use, maintenance and disposal. A discussion with technical support services staff at UNGSC indicated that a solicitation was in progress for collection, disposal and destruction services of ballistics equipment and other materials in accordance with various environmental regulations and rules that govern handling and disposal of such materials. Also, the Travel and Transportation Section in the Department of Operational Support (DOS) indicated that the disposal of ballistic materials can be negotiated with contractors on a case by case basis, hence there was a need for greater collaboration with the contractors.

29. The audit also noted that UNAMI, without assigning a reason, did not comply with the Iraqi Government's request in May 2017 to hand over obsolete containers, refrigeration and spare parts scraps to a Government body in accordance with Article 157 of the Iraqi Customs Law. The request was included in the Government's response to the Mission's application for authorization to sell scrap metal. There was therefore an unmitigated risk that the selling of scrap metal by the UNAMI contractor could result in a reputational risk to the Organization due to noncompliance with the host country laws.

(4) UNAMI should obtain and implement advice from DOS on future disposals of armoured vehicles and mitigate the risks related to the inappropriate processing of scrap metal.

UNAMI accepted recommendation 4 and stated that it would obtain advice from DOS on future disposals of AVs and mitigate the risk of inappropriate processing of scrap metal. Recommendation 4 remains open pending receipt of evidence of implementation of advice from DOS on disposals of AVs and measures put in place to mitigate the risk of inappropriate handling of the scrap metal.

IV. ACKNOWLEDGEMENT

30. 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 ground fleet management in the United Nations Assistance Mission in Iraq

Rec. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
1	UNAMI should conduct a comprehensive analysis of its requirements for vehicle spare parts to ensure it is carrying the appropriate type and quantity of inventory.	Important	O	Submission of the results of the comprehensive analysis of inventory.	30 November 2020
2	UNAMI should recalibrate older breath analyzers to ensure that they are fully functional and train security personnel on their use to strengthen measures to mitigate risks associated with drinking and driving.	Important	O	Submission of evidence that relevant breathalyzers have been recalibrated and security section staff trained.	30 November 2020
3	UNAMI should: (a) revise the administrative instruction on use of mission vehicles for official and liberty purposes to better describe the use of official vehicles based on the purpose of travel and recover costs related to liberty travel, where applicable; and (b) remind staff in Tehran to record the details of each trip as required.	Important	O	Submission of the revised administrative instruction on the use of vehicles for official and liberty travel and evidence that staff in Tehran have been reminded to appropriately record details of each trip they undertake.	30 November 2020
4	UNAMI should obtain and implement advice from DOS on future disposals of armoured vehicles and mitigate the risks related to the inappropriate processing of scrap metal.	Important	O	Submission of evidence of implementation of advice from DOS on the appropriate disposal of AVs and action taken to mitigate the risk of inappropriate disposal of the scrap metal.	30 November 2020

¹ 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.

² 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.

³ Please note the value C denotes closed recommendations whereas O refers to open recommendations.

⁴ Date provided by UNAMI in response to recommendations.

APPENDIX I

Management Response



United Nations Assistance Mission for Iraq (UNAMI)

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To: Ms. Eleanor T. Burns
Director
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Internal Audit Division, OIOS

Date: 15 June 2020
Ref.: CMS-020/022

From: Harish Joshi
Chief Mission Support
UNAMI

Subject: Response to the Draft Report on an Audit of the Ground Fleet Management in UNAMI (Assignment No. AP2019-812-04)

With reference to your letter OIOS-2020-00832 dated 03 June 2020 on the draft report on an audit of the ground fleet management in the United Nations Assistance Mission for Iraq (Assignment No. AP2019/812 /04), kindly find attached UNAMI's response:

Attachment : Annex I – Management Response Audit Recommendations

cc: Mr. Mark Rutgers, Chief of Staff, UNAMI
Ms. Patricia Fynn, Chief Service Delivery Management, UNAMI
Mr. Dane Goodfellow, Chief Surface Transportation Section, UNAMI
Mr. Saeed Ahmed, Senior Administrative Officer, UNAMI
Mr. Ferdinand Schafler, Audit Focal Person, UNAMI
Ms. Muriette Lawrence-Hume, Chief, New York Audit Service, IAD, OIOS
Ms. Cynthia Avena-Castillo, Professional Practices Section, Internal Audit Division, OIOS

Management Response

Audit of ground fleet management in United Nations Assistance Mission for Iraq

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNAMI should conduct a comprehensive analysis of its requirements for vehicle spare parts to ensure it is carrying the appropriate type and quantity of inventory.	Important	Yes	Chief Transport Officer	30 November 2020	UNAMI will conduct a comprehensive analysis of its requirements for vehicle spare parts to ensure it is carrying the appropriate type and quantity of inventory.
2	UNAMI should recalibrate older breath analyzers to ensure that they are fully functional and train security personnel on their use to strengthen measures to mitigate risks associated with drinking and driving.	Important	Yes	Chief Medical Officer / Chief Training Coordinator-UNDSS-I	30 November 2020	UNAMI will recalibrate older breath analyzing devices to ensure that they are fully functional and will train relevant security personnel on their use to strengthen measures to mitigate the risks associated with drink-driving.
3	UNAMI should: (a) revise the administrative instruction on use of mission vehicles for official and liberty purposes to better describe the use of official vehicles based on the purpose of travel and recover costs related to liberty travel, where applicable; and (b) remind staff in Tehran to record the details of each trip as required.	Important	Yes	Chief Transport Officer	30 November 2020	UNAMI will: (a) revise the administrative instruction on use of mission vehicles for official and liberty purposes to better describe the use of official vehicles based on purpose of travel and recover costs related to liberty travel, where applicable; and (b) remind staff in Tehran to record the details of each trip as required.
4	UNAMI should obtain and implement advice from DOS on future disposals of armored vehicles and mitigate the risks related to the inappropriate processing of scrap metal.	Important	Yes	Chief Property Management Section	30 November 2020	UNAMI will obtain advice from DOS on future disposals of armored vehicles and will mitigate the risk of inappropriate processing of scrap metal.

¹ 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.

² 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.