



## **INTERNAL AUDIT DIVISION**

### **REPORT 2020/039**

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#### **Audit of the management of troop/ police personnel and equipment contributions in the United Nations Mission in the Republic of South Sudan**

**The Mission needed to strengthen its  
management of contingent owned-equipment  
to address capability shortfalls, identify  
surplus equipment and ensure safe handling  
of ammunition**

**16 November 2020  
Assignment No. AP2019-633-08**

# **Audit of the management of troop/police personnel and equipment contributions in the United Nations Mission in the Republic of South Sudan**

## **EXECUTIVE SUMMARY**

The Office of Internal Oversight Services (OIOS) conducted an audit of the management of troop/police personnel and equipment contributions in the United Nations Mission in the Republic of South Sudan (UNMISS). The objective of the audit was to assess the effectiveness of the management of the Memorandum of Understanding (MOU) signed between the United Nations and Troop/Police Contributing Countries (T/PCCs), including associated controls over contingent-owned equipment (COE), unit readiness and personnel strength. The audit covered the period from 1 January 2018 to 31 December 2019 and included: management and functioning of the COE/MOU Management Review Board (CMMRB); verification of deployed operational capabilities; and management of COE related data.

The Mission needed to strengthen its management of COE to address capability shortfalls, identify surplus equipment and ensure safe handling of ammunition.

OIOS made one critical and six important recommendations. To address issues identified in the audit, UNMISS needed to:

- Address shortfalls of T/PCCs major equipment and self-sustainment capability, and complete its review of major equipment to identify any surplus to operational requirements;
- Based on a risk assessment, ensure that operational readiness inspection teams include subject matter experts to better identify equipment defects and deficiencies;
- Expedite the relocation of ammunition storage facilities away from inhabited areas and implement ammunition storage recommendations to mitigate safety and security risks (**critical**);
- Ensure Force Headquarters deploys certified ammunition technical officers to sectors for ammunition management;
- Task its Weapon and Ammunition Advisory Board to review and ensure there is adequate serviceable ammunition for operational requirements;
- Identify weapons and related infantry armored personnel carriers with unserviceable ammunition and declare them as unserviceable in accordance with the 2019 United Nations Manual on Ammunition Management; and
- Intensify its: (a) review of monthly equipment serviceability reports (MESRs) including review of military and police accident investigation reports in order to improve their completeness and accuracy; and (b) training of military contingents and formed police units on the completion of MESRs.

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

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# **Audit of the management of troop/police personnel and equipment contributions in the United Nations Mission in the Republic of South Sudan**

## **I. BACKGROUND**

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the management of troop/police personnel and equipment contributions in the United Nations Mission in the Republic of South Sudan (UNMISS).
2. The ability of peacekeeping missions to effectively and safely implement their mandates depend on the adequacy, capability and readiness of military and police personnel, and the equipment contributed by troop and police contributing countries (T/PCCs). The United Nations reimburses T/PCCs for serviceable major equipment; self-sustainment capabilities; and uniformed personnel contributions based on quarterly verification and monthly troop strength reports prepared by the Mission. The level of deployment of troop/police personnel and equipment by T/PCCs are agreed by the United Nations and T/PCCs in memoranda of understanding (MOUs). The reimbursement framework is specified in the Manual on Policies and Procedures concerning the Reimbursement and Control of Contingent-Owned Equipment (COE) of Troop/Police Contributors Participating in Peacekeeping Missions (the COE Manual).
3. The Uniformed Capabilities Support Division (UCSD) in the Department of Operational Support (DOS) is responsible for supporting end-to-end force generation, MOUs, deployment and the reimbursement process. It is also responsible for monitoring the performance and operational capabilities of contingents and serves as a single point of entry for T/PCCs on all administrative and logistical issues in close coordination with missions. The UNMISS COE/MOU Management Review Board (CMMRB) is responsible for overseeing the management of the Mission's COE and MOUs, including providing high-level, cross-functional guidance on: (a) results of periodic assessment of COE capabilities and the operational readiness of contingents; (b) major and minor equipment holdings and self-sustainment capabilities; and (c) surplus or underutilization of equipment. The Board also makes recommendations to the United Nations Headquarters (UNHQ) CMMRB for their intervention and action with T/CCs where necessary.
4. The UNMISS COE Unit is responsible for the day-to-day management of MOUs including performing verification inspections and submitting of verification reports to UCSD/DOS through the Uniform Capability Management System (UCMS) for COE reimbursements. The Military Personnel and Formed Police Units of UNMISS are responsible for maintaining daily troop strength records and inputting uniformed personnel numbers in the Troop Strength Payment System (TSPS) on a monthly basis.
5. To assess its operational requirements in terms of troop/police strength and COE, UNMISS periodically reviewed them as part of its strategic planning process and in updating the Mission's Concept of Operations. As at 31 December 2019, 15,258 troop and formed police personnel and 12,189 major items of COE were deployed in UNMISS, representing 84 per cent of the authorised strength of the Mission. The deployed uniformed personnel comprised 14 military infantry battalions (10,965 personnel), 18 military support units (3,143 personnel) and 6 formed police units (1,150 personnel) from 14 countries.
6. The COE Unit was headed by a Chief at P-4 level and had 14 authorized posts comprising 9 international staff and 5 United Nations Volunteers. The UNMISS approved budgets for troop/police and COE cost reimbursements for 2018/19 and 2019/20 were \$506 million and \$528 million, respectively.

7. Comments provided by UNMISS are incorporated in italics.

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

8. The objective of the audit was to assess the effectiveness of the management of MOUs signed between the United Nations and T/PCCs, including associated controls over COE, unit readiness and personnel strength.

9. This audit was included in the 2019 risk-based work plan of OIOS due to financial and operational risks related to the management of troop/police personnel and equipment contributions in UNMISS.

10. OIOS conducted this audit from December 2019 to February 2020. The audit covered the period from 1 January 2018 to 31 December 2019. Based on an activity-level risk assessment, the audit covered higher and medium risks areas in the management of troop/police personnel and equipment contributions, which included: management and functioning of CMMRB; verification of deployed operational capabilities; and management of COE related data.

11. The audit methodology included: (a) interviews of key personnel; (b) review of relevant documents; (c) analytical review of data; (d) testing of randomly selected COE inspection reports; and (e) physical inspection of a judgemental sample of 1,156 major items of COE in Bentiu, Bor, Durupi, Malakal and Juba. The locations selected for inspection had the highest concentration of troop/police personnel and COE.

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

## **III. AUDIT RESULTS**

### **A. Management and functioning of the CMMRB**

#### The functioning of the CMMRB needed improvement

13. UNMISS had established a CMMRB with representatives from military and police components, and technical units from the Mission Support Division, and its terms of reference were in line with established requirements. The Director of Mission Support as chairperson of the CMMRB sent approved CMRRB minutes to the UNHQ CMMRB in DOS and to the Department of Peace Operations (DPO) for them to take any necessary action based on recommendations made by the Board.

14. A review of minutes of CMMRB meetings noted that while it met four times during the audit period, it did not meet quarterly as required. Moreover, from information available, important reports for monitoring levels and serviceability of COE were not systematically considered during meetings and for those that were discussed, proposed actions were not always made. The reports to be considered included quarterly COE Key Performance Indicators (KPI) status reports, monthly equipment serviceability reports (MESRs) and quarterly verification reports. OIOS review of these reports noted some concerning issues that, in OIOS' view, should have been deliberated in more detail by the CMMRB. This included:

- Seven out of eight quarterly COE KPI status reports rated most military and police contingents as unsatisfactory in: (a) shortfalls or differences in COE deployment against the MOU; (b) COE serviceability of deployed equipment; and (c) self-sustainment capabilities. For instance, one quarterly COE status report recorded that of the 38 contingents, 5 were rated satisfactory and 33 were unsatisfactory due to shortfalls in COE and self-sustainment. Of the 33 that were rated as

unsatisfactory, 11 had critical COE shortfalls. Moreover, at the time of the audit, 2,172 out of 12,189 items of major equipment (18 per cent) were unserviceable.

- OIOS physical inspection of 1,156 major items of COE at 19 military and police camps (including review of mileage and hour readings of major equipment in MESRs) indicated there were at least 230 vehicles, trailers (for water, fuel and cargo), generators and engineering equipment that were rarely used, and had been deployed since 2016. The annual reimbursable amount was \$5.29 million (\$440,761 monthly). The lack of use of this COE is a strong indicator that it was surplus to operational requirements. The CMMRB had started to address this and tasked a CMMRB Working Group on 26 November 2019 to identify surplus equipment. At the time of this report, the Working Group had not completed its assessment.
- The CMMRB had not deliberated and thus recommended to UCSD/DOS to up-date MOUs in respect of 608 items of major equipment which had been deployed in lieu of equipment agreed with T/PCCs in MOUs. This equipment; however, was effectively used and listed in verification reports.
- The CMMRB had not discussed and thus addressed the Property Disposal Units' failure to collect and dispose of 40 pieces of COE from contingent camps following the T/PCCs approval in March 2019 for in-mission disposal. This equipment continued to be reported in verification reports as awaiting destruction. Such delays continued to expose the Mission to safety and environmental risks.

15. The CMMRB was also not effectively following up on recommendations made to the UNHQ CMMRB, including a recommendation made on 15 November 2018 to meet with T/PCC permanent representatives to the United Nations to address shortfalls in COE deployment and serviceability. This was a contributing factor to the continued shortfalls in equipment being reported in the COE KPIs status reports.

16. UNMISS advised that the lack of frequency of CMMRB meetings, as well as delayed action in addressing the significant shortfalls in COE, was mainly due to staffing constraints in the COE Unit. The Chief of Unit, who is also the secretary of the CMMRB, mentioned that the Unit had been focusing on prioritizing COE inspections in 84 contingent locations. Moreover, the COE Unit informed, and OIOS confirmed, that the number of approved posts in the COE Unit had not increased since the Mission's establishment even though the troop strength had grown from 7,900 in 2011 to 15,258 in 2019, together with a corresponding increase in COE. Two of the 14 posts were vacant and under recruitment.

17. While appreciating that there may be staffing constraints, which could be addressed through the budgetary process and re-prioritization of staff tasks, in OIOS view, the condition was mainly due to lack of adequate oversight by Board members over the management of COE. Overall, UNMISS was not sufficiently active in ensuring: (a) COE deployed to the Mission continued to meet the required standards and complied with MOUs; (b) surplus or underutilization of COE was identified and recommendations were made to amend MOUs; and (c) action to address the high-level of unserviceable equipment.

18. Going forward, strong oversight by CMMRB is necessary to address the serious issues related to COE shortfalls, serviceability and self-sustainment capabilities. Without addressing these, there is an increased risk of the Mission not effectively implementing its mandated activities. The Mission is also, in OIOS view, incurring unnecessary expenditure for COE that is not operationally ready (as showed later in the report) or required.

<b>(1) UNMISS should ensure the Contingent Owned Equipment/Memoranda of Understanding Management Review Board (CMMRB) fully exercises its oversight responsibilities by</b>
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**ensuring action is taken to: (a) identify and address deployment and serviceability shortfalls in major equipment and self-sustainment capability, including escalating issues to the United Nations Headquarters CMMRB for further action; and (b) complete its comprehensive review of its major equipment to identify those surplus to operational requirements.**

*UNMISS accepted recommendation 1 and stated that it has submitted a complete list of shortfalls under all self-sustainment categories for all deployed units to UCSD for processing through the UNHQ CMMRB. CMMRB would be reviewing the major equipment shortfalls during its meetings, taking into consideration the size and numbers of units deployed. Recommendation 1 remains open pending receipt of evidence that the Mission has: (a) identified and resolved deployment and serviceability shortfalls in self-sustainment and major equipment and these have been escalated to the UNHQ CMMRB for resolution, as necessary; and (b) completed its review of major equipment requirements in line with its operational requirements.*

## **B. Verification of deployed operational capabilities**

### COE inspection teams need to include subject matter experts

19. To ensure operational readiness of troop and police contingent units, UNMISS were conducting the six-monthly COE Operational Readiness Inspections (ORIs) for the 39 self-sustaining police and military contingents deployed in the Mission. The Mission also conducted all 291 quarterly periodic inspections of major equipment and self-sustainment capabilities to verify continuous physical presence.

20. A review of a sample of 60 COE verification reports (28 ORIs and 32 periodic inspections) and observation of six ORIs conducted by the COE Unit showed that inspection teams used correct worksheets/checklists extracted from UCMS to verify the physical presence and serviceability of all major equipment and self-sustainment capability. The results of inspections and verification reports were approved by the Chief, Mission Support Centre, endorsed by the Contingent Commander and Police Commissioner or Force Commander, and certified by the Director of Mission Support as required and thereafter scanned and uploaded in UCMS.

21. However, although required and the COE Unit had requested technical sections to nominate subject matter experts to participate in inspections, only military and police representatives from Mission Headquarters and medical experts consistently participated in all of the 28 ORIs reviewed. In the sample selected, subject matter experts only participated in 9 of the 28 ORIs, thereby resulting in less than comprehensive inspections. UNMISS advised that subject matter experts from areas such as engineering, transport, environment and communication and information technology were not made available due to staffing constraints and other operational priorities. In OIOS view, considering the importance of functioning COE to the Mission's operations and the large budget associated with it, there was a need for the Office of Mission Support, based on a risk-assessment (so that Mission staffing resources are allocated to higher risk areas), to assign technical staff to assist in inspections. The absence of technical experts as part of inspection teams may adversely impact the timely detection and correction of deficiencies that could compromise operational capabilities of contingents.

**(2) UNMISS should, based on a risk assessment, assign subject matter experts to be part of operational readiness inspection teams to ensure a comprehensive assessment is conducted of its operational capabilities.**

*UNMISS accepted recommendation 2 and stated that the spirit of the recommendation is accepted, as it is in line with the COE Manual 2017. Recommendation 2 remains open pending receipt of evidence that the necessary expertise is assigned to ORIs to ensure they are sufficiently comprehensive, and the team has the ability to identify defects and deficiencies.*

#### Military and police regularly conducted independent readiness inspections of their units and equipment

22. In addition to the inspections conducted by the COE Unit, military and police at Mission Headquarters conducted independent inspections and evaluations to assess troop/police personnel readiness and operational status of specialized equipment.

23. Military Force Headquarters conducted 54 inspections and 54 evaluations in the audit period to assess T/PCCs tactical and specialized military operational readiness. These inspections and evaluations involved, for example, assessing implementation of mandated operational activities, review of office documents, tour of security observation towers and tactical action brief centres as well as execution of scenarios aimed at testing combat readiness. The inspection and evaluation teams included military staff officers and representatives from the Mission Support Division and focused on various operational tasking and their implementation according to ground reality and requirements. Military Force Headquarters also conducted 61 training sessions to ensure contingents understood the main elements and purpose of tactical and specialized operational readiness in United Nations peacekeeping operations. A review of 30 inspection and 30 evaluation reports noted that the inspected contingents generally met the established criteria for operational readiness, although recommendations were made to improve performance. These included the need to: (a) increase the practice of contingency planning; (b) improve English language skills; and (c) improve communication with Force Headquarters and contingent operating bases. OIOS confirmed that contingents were making progress in implementing these recommendations. Other areas raised related to shortfalls in ammunitions are addressed later in the report.

24. Mission Police Headquarters conducted 126 inspections of Formed Police Units' readiness during the period, with the inspection teams being solely comprised of individual police officers. A review of a sample of 44 inspections noted that pertinent areas were covered, such as operational capabilities, command and control of Formed Police Units during operations, practice of contingency planning and communications. In all 44 inspections, the Units were rated satisfactory with areas for improvement. These areas included the need for Units to: (a) deal with expired ammunition and teargas canisters; and (b) address the shortfall in police kits/riot gear and personal firearms. Although the Formed Police Commanders had written to their respective countries to resolve shortfalls in equipment and ammunitions, this had not been addressed, and was therefore escalated to the CMMRB. However, no action had been taken, and the identified shortfalls have continued for over two years without resolution. Recommendation 1 will address this issue.

#### Ammunition management needed to improve

- (a) There was a need to mitigate critical risks related to storage of ammunition

25. UNMISS military and police contingents had 84 ammunitions storage facilities (ASFs), for which the Mission needs to ensure that adequate controls are in place due to the high-risk nature of the items being stored. In 2017, UNMISS tasked a contractor to conduct a risk assessment of its 84 ASFs. The contractor rated 16 of the ASFs as high risk<sup>1</sup> and made recommendations for the related contingents to address. As of January 2020, contingents had still not fully implemented recommendations related to 5 of 16 high risk

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<sup>1</sup> AFS is rated high risk if: (i) it has ammunition under temporary storage conditions for more than five years; (ii) has more than 4,000 kilogrammes of explosives; and (iii) is located close to inhabited areas.



ASFs. This was mainly due to inadequate attention by Force Headquarters to invest and thus mitigate high safety and security risks related to inappropriately stored ammunition. Outstanding recommendations related to the need to: (i) construct and relocate ASFs away from inhabited areas; (ii) rearrange ammunition to limit quantities per storage container; (iii) reinforce the berm wall around ASFs; and (iv) obtain approval from the T/PCCs to destroy 133 tonnes of expired ammunition to reduce the risk of an accidental explosion.

26. Additionally, there was only one ammunition technical officer in the Mission, and none were assigned to sectors. As a result, the required quarterly independent inspections of ASFs were not done, with only 62 out of the planned 336 inspections being completed in the period. This was because UNMISS had not adequately determined the resources needed to complete such tasks. The lack of independent inspections also contributed to the insufficient action being taken to mitigate the risks identified above.

27. T/PCCs had not yet responded to repeated requests from the COE Unit through contingent commanders for in-mission destruction of expired ammunition which continued to be stored near staff accommodation and internally displaced persons camps and posing serious health and safety risks to personnel nearby. Due to inaction by TCCs, the Head of Mission on 16 March 2020 requested DOS and DPO to engage with relevant permanent missions of TCCs to take action regarding the large stocks of unserviceable ammunitions that had accumulated. On 9 June 2020, DOS/DPO confirmed that they had initiated engagement with permanent missions and action would be taken.

(b) There was a need to discontinue reimbursements for equipment that did not have serviceable ammunition

28. OIOS analysis of expired ammunition reports and records of heavy weapons showed that seven military contingents did not have serviceable ammunition for 287 heavy weapons for the period from August 2018 to December 2019. The situation had not changed in the first half of 2020. UNMISS had assessed that 12 contingents had critical shortage of ammunitions thereby negatively impacting the military's operational capacity to execute its protection of civilians' mandate. These included ammunition for an anti-tank grenade launcher, crew served machine guns and 18 infantry Armored Personnel Carriers (APCs). Despite the lack of serviceable ammunition, which meant that the equipment could not be used as intended, UNMISS continued to report the equipment as serviceable. Accordingly, relevant T/PCCs had been reimbursed \$1.7 million annually (\$142,853 monthly). This reimbursement was contrary to the decision of UNHQ CMMRB, taken in 29 August 2018, that all weapons with expired ammunitions should be declared as unserviceable. This requirement was formalized in the United Nations Manual on Ammunition Management issued by DOS in January 2019.

29. After the audit, the Mission established a Weapon and Ammunition Advisory Board (WAAB) in line with the DOS Ammunition Manual and its first meeting was held on 24 June 2020. This is an important forum to deliberate issues faced by the COE Unit in this area of COE and to resolve them in a timely manner. Particularly as the CMMRB had rarely covered the management of ammunition in its meetings, as it was not reimbursed separately. By not implementing the decision of the UNHQ CMMRB, and because of lack of oversight by the CMMRB, there were over reimbursements to TCCs, estimated at \$1.7 million.

30. The critical weaknesses in ammunition management not only impacted operational readiness of contingents to effectively discharge their mandated tasks, but also continued to expose United Nations staff, its property and internally displaced persons residing in nearby camps to significant safety and security risks. Also, discontinuation of reimbursement of unserviceable equipment in line with the decision of UNHQ CMMRB and the Ammunition Manual may have prompted T/PCCs to replace expired ammunition in a timely manner.

- (3) UNMISS should ensure Force Headquarters expedite the relocation of ammunition storage facilities away from inhabited areas and implement all ammunition storage related recommendations to enhance safety and security measures and thus mitigate the associated risks.**

*UNMISS accepted recommendation 3 and stated that it would be working to implement the recommendation through the WAAB mechanism that had its inaugural meeting on 24 June 2020. Recommendation 3 remains open pending receipt of evidence of relocation of ASFs away from inhabited areas and evidence of measures taken to minimize risks related to the storage of ammunition.*

- (4) UNMISS should take action to ensure Force Headquarters deploys certified ammunition technical officers to sectors for effective ammunition management including ensuring ammunition inspections are systematically done.**

*UNMISS accepted recommendation 4 and stated that that it would be working to implement the recommendation through the WAAB mechanism that had its inaugural meeting on 24 June 2020. Recommendation 4 remains open pending receipt of evidence that certified ammunition technical officers are deployed to all the sectors.*

- (5) UNMISS should task its Weapon and Ammunition Advisory Board to review and take necessary actions to ensure military contingents and formed police units' serviceable ammunition holdings is adequate for operational requirements in line with established guidelines.**

*UNMISS accepted recommendation 5 and stated that the recommendation was addressed at WAAB inauguration meeting on 24 June 2020, and the work has commenced led by Weapons and Ammunition Management Unit under Mission Support Centre. Recommendation 5 remains open pending receipt of evidence that authorized ammunition holdings have been established and complied with by T/PCCs and required number of ammunition inspections conducted.*

- (6) UNMISS should take action to ensure that all weapons and related infantry armored personnel carriers that cannot be used due to unserviceable ammunition are declared unserviceable in accordance with the 2019 United Nations Manual on Ammunition Management.**

*UNMISS accepted recommendation 6 and stated that the Mission was accepting the recommendation in principle and conditional to receiving official instructions from UCSD on the modalities for applying this standard (i.e. at what stage or when the unit reaches certain percentage of unserviceable ammunition of the authorized ammunition holdings, whether it is at TCC's or United Nations fault etc.). Recommendation 6 remains open pending receipt of evidence that weapons and related infantry APCs that cannot be used due to unserviceable ammunition are properly declared as unserviceable in compliance with the Manual on Ammunition Management.*

#### Controls over arrival and repatriation inspections were improving

31. OIOS reviewed arrival inspections worksheets and verification reports for major COE and self-sustainment capabilities of the four military and police units that had arrived in the Mission during the audit period. The audit showed that inspections were properly conducted, and they correctly identified and reported those agreed items of COE that had not been deployed.

32. The COE Unit also conducted one repatriation inspection during the period, which included ensuring that no obsolete COE was abandoned by the contingent on-site to create safety risks and environmental hazards. However, the Mission's Property and Inventory Management Section (PIMS) did not participate in this repatriation inspection, which should have been the case to ensure any United Nations Owned-Equipment (UNOE) provided to the contingent had not been incorrectly shipped with the COE. As UNMISS advised that PIMS would participate in future repatriation inspections, OIOS did not make a recommendation at this time. The results of arrival and repatriation inspections were reviewed and agreed by the respective contingent commanders, Force Commander/Police Commissioner and approved by the Director of Mission Support before submission to UCSD/DOS for the start or discontinuance of T/PCCs reimbursements.

#### Controls over verification of T/PCCs personnel deployment and rotation were adequate

33. The UNMISS Movement Control Section, in liaison with host country immigration authorities, physically counted and verified the identity of all arriving uniformed personnel against the host government approved entry visa list. A review of relevant documentation for 20 (4 new deployments and 16 rotations) out of 89 deployments/rotations for 10,993 uniformed personnel and observation of one rotation of 212 uniformed personnel showed that UNMISS ensured the number of uniformed personnel on the manifest for arriving and departing personnel was reconciled and any differences were appropriately supported by the Mission approved staff repatriation forms, passport exit stamps and air tickets.

34. OIOS also verified that military contingents and formed police units prepared and submitted daily and monthly troop strength reports to UNMISS Sector Headquarters which were subsequently validated for accuracy and completeness and that approved absences were properly reflected prior to submitting them to Force and Police Headquarters. The Military and Police Headquarters Personnel Units consolidated daily and monthly troop and police strength reports and submitted them to UNMISS Force Commander with copy to the Special Representative of the Secretary-General for monitoring and reporting to UCSD/DOS.

35. The COE Unit, based on the monthly troop and police strength reports, input the personnel numbers into TSPS at the end of every month. The Reimbursement Claims Management and Performance Section in the UCSD/DOS used the information from TSPS to calculate T/PCCs reimbursements for the provision of uniformed personnel. OIOS reconciliation of uniformed personnel numbers in the Police and Military Personnel Units strength reports against personnel numbers inputted in the TSPS by COE Unit for the period January 2018 to September 2019 showed that personnel numbers were correctly input into TSPS. In addition, OIOS verified that the Director of Mission Support, Force Commander and Police Commissioner sent in a timely manner the required monthly reports of uniformed personnel numbers to the Director of UCSD/DOS. OIOS therefore, concluded that the controls over deployment, rotation, absences and reporting of uniformed personnel numbers for T/PCCs reimbursements were adequate and effective.

#### Actions were taken on the repatriation of T/PCCs personnel on medical grounds

36. During the audit period, 162 out of 15,258 uniformed personnel were repatriated on medical grounds after notifying and obtaining approval of the Medical Services Division in DOS. It was reported that 57 of the 162 had pre-existing medical conditions prior to deployment, such as tuberculosis and psychological disorders, which may pose health and safety risks to Mission personnel. UNMISS had on several occasions communicated its concern to DOS about the high number of uniformed personnel that needed to be repatriated on pre-existing chronic medical conditions, which was an indicator that a more robust pre-deployment medical screening process is necessary. OIOS discussions with DOS noted that it maintains details on such health cases and through its monitoring procedures continues to communicate to Member States the requirement of strict pre-medical screening at the pre-deployment stage. Based on the actions being taken by DOS, OIOS did not make a recommendation on this issue.

## **C. Management of COE related data**

### The cost of United Nations-owned equipment provided to T/PCCs was recovered

37. UNMISS provided support to T/PCCs on a cost-recovery basis to ensure that T/PCCs have self-sustainment capabilities to meet their obligations under the MOUs, as well as the necessary equipment to effectively discharge their mandated tasks. OIOS review of Umoja records for non-expendable UNOE as at 8 November 2019 showed that UNMISS had issued to T/PCCs assets such as refrigerated containers, engineering equipment, water storage tanks, water treatment plants and sea shipping containers valued at \$3.8 million.

38. UNMISS established procedures for T/PCCs to request for non-expendable UNOE and consumables, and for T/PCCs to acknowledge that related costs would be recovered. For accountability purposes, UNMISS issued UNOE to the relevant military/police logistics officer. During the two-year period covered by the audit, OIOS confirmed from Umoja reports that PIMS annually physically inspected all UNOE and concluded that no discrepancies were found.

39. Regarding cost recovery, UNMISS informed the Regional Service Centre in Entebbe to recover \$36,000 per quarter for eight refrigerated containers issued to military contingents and formed police units, which were required for them to fulfil their self-sustainment capabilities. UNMISS did not make cost recoveries for other UNOE that had been issued, such as engineering equipment, water storage tanks, water treatment plants, advising OIOS that T/PCCs had not deployed the COE as under their MOU and no reimbursement had been made. OIOS confirmed that these items were to enhance Mission-wide operational capacity, and not to fulfil or support self-sustainment capabilities of the concerned contingents.

### Reimbursements for unserviceable ammunition and explosives were properly supported

40. To enable accurate reimbursement to T/PCCs for ammunition and explosives that expired in the Mission, contingent commanders are required to prepare an Operational Ammunition Expenditure Certificate (OAEC) based on ammunition disposal certificate(s) issued by United Nations Mine Action Service (UNMAS). During the audit period, UNMAS, in the presence of the T/PCC representatives, destroyed 609,876 pieces of ammunition and issued 96 ammunition disposal certificates. Based on the ammunition disposal certificates, the contingent commanders accordingly prepared 36 OAEC. All these OAECs were endorsed by the Chief of the COE Unit, verified by the Sector Commander, certified by the Force Commander or Police Commissioner and approved by the Director of Mission Support. OIOS concluded that UNMISS had implemented adequate controls over reimbursements to T/PCCs for ammunition and explosives that had expired and were destroyed in the Mission.

### Monthly equipment serviceability reports submitted by T/PCCs were inaccurate and incomplete

41. As part of the process of continuous monitoring of the status of major equipment, military and formed police units submitted 877 (99 per cent) of the required 886 MESRs to the COE Unit. OIOS analysis of 30 MESRs and related COE verification reports and UCMS reports showed that MESRs were inaccurate and incomplete. For example:

- In 9 of the 30 MESRs, the date the equipment became unserviceable and when the equipment returned into service was not included. This was because the units use the wrong forms, which were accepted by the COE Unit;

- Twenty-five MESRs for 30 units were inaccurate. This was because the September 2019 MESRs stated that the equipment was serviceable, but the related COE verification report stated that the 25 pieces of equipment were unserviceable;
- There were 35 major items of equipment verified by OIOS as unserviceable, but reported as serviceable in the MESRs; and
- Three contingents only reported serviceability of vehicles, engineering equipment and electrical, and did not report in their MESRs the serviceability of accommodation equipment, logistics equipment, armaments and medical.

42. A review of the military and police accident investigation reports against photographic evidence of damaged COE showed that there were six vehicles and two APCs that were involved in a major accident, but these vehicles had been reported as serviceable in the MESRs. In these cases, it would have reduced the contingents' capability to less than 90 per cent of the MOU requirement for the vehicle category; a trigger point for prorated reimbursement. From the reported date of the accident to the date of the next COE inspection, OIOS estimated an over reimbursement of \$19,430. Considering this, OIOS is of the view that there is a risk that some COE may be unserviceable between inspections, but not properly captured in the quarterly inspection cycles. Therefore, contingents need to be reminded that periods of unserviceability need to be reported accurately in the MESRs. A further reminder may minimize the Mission approving reimbursement for COE that was unserviceable.

43. OIOS was unable to estimate total amounts that may have been reimbursed to T/PCCs for unserviceable equipment. This was mainly due to lack of information in MESRs on of the actual date equipment became unserviceable. The Chief of the COE Unit stated that despite presentations in the semi-annual workshops to contingent logistics officers on the need for accurate MESRs, the situation had not significantly improved. Nonetheless, in OIOS view, given the need for more reliance on MESRs due to restrictions imposed by COVID-19 on the Mission's ability to conduct COE verifications (as outlined in UCSD instructions issued in late March 2020) the accuracy of MESRs is even more important. UNMISS needs to re-emphasize to contingents the need for accurate reporting of unserviceable equipment.

**(7) UNMISS should intensify its: (a) review of monthly equipment serviceability reports (MESRs) that also includes a review of military and police accident investigation reports in order to improve the accuracy of MESRs; and (b) training of military contingents and formed police units on the completion of monthly equipment serviceability reports.**

*UNMISS accepted recommendation 7 and stated that it would actively implement the recommendation as standard best practice on quarterly basis to enhance the transparency and reliability of the information considered throughout the process of compiling verification reports in the Mission. Recommendation 7 remains open pending receipt of evidence that the MESRs process has been improved to ensure accuracy of reporting, and further training and communication on the importance of accurate reporting has been done.*

## V. ACKNOWLEDGEMENT

44. OIOS wishes to express its appreciation to the management and staff of UNMISS 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 the management of troop/police personnel and equipment contributions in the United Nations Mission in the Republic of South Sudan

Rec. no.	Recommendation	Critical <sup>2</sup> / Important <sup>3</sup>	C/ O <sup>4</sup>	Actions needed to close recommendation	Implementation date <sup>5</sup>
1	UNMISS should ensure the Contingent Owned Equipment/Memoranda of Understanding Management Review Board (CMMRB) fully exercises its oversight responsibilities by ensuring action is taken to: (a) identify and address deployment and serviceability shortfalls in major equipment and self-sustainment capability, including escalating issues to the United Nations Headquarters CMMRB for further action; and (b) complete its comprehensive review of its major equipment to identify those surplus to operational requirements.	Important	O	Receipt of evidence that the Mission has: (a) identified and resolved deployment and serviceability shortfalls in self-sustainment and major equipment and these have been escalated to the UNHQ CMMRB for resolution, as necessary; and (b) completed its review of major equipment requirements in line with its operational requirements.	30 June 2021
2	UNMISS should, based on a risk assessment, assign subject matter experts to be part of operational readiness inspection teams to ensure a comprehensive assessment is conducted of its operational capabilities.	Important	O	Receipt of evidence that the necessary expertise is assigned to ORIs to ensure they are sufficiently comprehensive, and the team has the ability to identify defects and deficiencies	30 June 2021
3	UNMISS should ensure Force Headquarters expedite the relocation of ammunition storage facilities away from inhabited areas and implement all ammunition storage related recommendations to enhance safety and security measures and thus mitigate the associated risks.	Critical	O	Receipt of evidence of relocation of ASFs away from inhabited areas and evidence of measures taken to minimize risks related to the storage of ammunition.	30 July 2021
4	UNMISS should take action to ensure Force Headquarters deploys certified ammunition technical officers to sectors for effective ammunition management including ensuring ammunition inspections are systematically done.	Important	O	Receipt of evidence that certified ammunition technical officers are deployed to all the sectors.	30 June 2021

## STATUS OF AUDIT RECOMMENDATIONS

## Audit of the management of troop/police personnel and equipment contributions in the United Nations Mission in the Republic of South Sudan

Rec. no.	Recommendation	Critical/ Important	C/O	Actions needed to close recommendation	Implementation date
5	UNMISS should task its Weapon and Ammunition Advisory Board to review and take necessary actions to ensure military contingents and formed police units' serviceable ammunition holdings is adequate for operational requirements in line with established guidelines.	Important	O	Receipt of evidence that authorized ammunition holdings have been established and complied with by T/PCCs and required number of ammunition inspections conducted.	30 June 2021
6	UNMISS should take action to ensure that all weapons and related infantry armored personnel carriers that cannot be used due to unserviceable ammunition are declared unserviceable in accordance with the 2019 United Nations Manual on Ammunition Management.	Important	O	Receipt of evidence that weapons and related infantry APCs that cannot be used due to unserviceable ammunition are properly declared as unserviceable in compliance with the Manual on Ammunition Management.	30 March 2021
7	UNMISS should intensify its: (a) review of monthly equipment serviceability reports (MESRs) that also includes a review of military and police accident investigation reports in order to improve the accuracy of MESRs; and (b) training of military contingents and formed police units on the completion of monthly equipment serviceability reports.	Important	O	Receipt of evidence that the MESRs process has been improved to ensure accuracy of reporting, and further training and communication on the importance of accurate reporting has been done.	30 June 2021

<sup>2</sup> Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

<sup>3</sup> Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.

<sup>4</sup> Please note the value C denotes closed recommendations whereas O refers to open recommendations.

<sup>5</sup> Date provided by UNMISS in response to recommendations.

# **APPENDIX I**

## **Management Response**





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

**DATE:** 9 October 2020

**FROM:** David Shearer  
Special Representative of the Secretary-General  
United Nations Mission in the Republic of South Sudan

**SUBJECT:** Response to the draft report on an Audit of Management of Troop/Police Personnel and Equipment Contribution in the United Nations Mission in the Republic of South Sudan (Assignment No. AP2019-633-08)

1. UNMISS acknowledges receipt of the draft report on an Audit of Management of Troop/Police Personnel and Equipment Contribution in the United Nations Mission in the Republic of South Sudan (Assignment No. AP2019-633-08) dated 4 September 2020.
2. Please find attached the Mission's comments and inputs on the recommendations stated in the draft report.
3. Thank you for your consideration and support.

cc: Ms. Maria Costa, UNMISS  
Lt. Gen Shailesh Tinaikar, UNMISS  
Ms. Unaisi Vuniwaqa, UNMISS  
Mr. Timothy Crowley, UNMISS  
Mr. Rahul Batra, UNMISS  
Ms. Elizabeth Gregory, UNMISS

## Management Response

## Audit of the management of troop/police personnel and equipment contributions in the United Nations Mission in the Republic of South Sudan

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNMISS should ensure the CMMRB fully exercises its oversight responsibilities by ensuring action is taken to: (a) identify and address deployment and serviceability shortfalls in major equipment and self-sustainment capability, including escalating issues to the United Nations Headquarters CMMRB for further action; and (b) complete its comprehensive review of its major equipment to identify those surplus to operational requirements.	Important	Yes	Chief, MSC and Chief, COE	30 July 2021	The Mission has already submitted a complete list of shortfalls under all self-sustainment categories for all deployed units to the UCSD for processing through the UNHQ CMMRB. CMMRB will be reviewing the ME shortfalls during its meetings, taking into consideration the size and numbers of units deployed this will take its time.
2	UNMISS should, based on a risk assessment, assign subject matter experts to be part of operational readiness inspection teams to ensure a comprehensive assessment is conducted of its operational capabilities.	Important	Yes (with comments)	Chief, MSC and Chief, COE	31 December 2021	The spirit of the recommendation is accepted, as it is in line with the COE Manual 2017. However, the mission is requesting to remove the text “based on a risk assessment”, as this is not envisaged as a procedure or requirement in the COE Manual.
3	UNMISS should ensure Force Headquarters expedite the relocation of ammunition storage facilities away from inhabited areas and implement all ammunition storage related recommendations to enhance safety and	Critical	Yes	FC	30 July 2021	The Mission is accepting the recommendation and will be working on its implementation through the WAAB mechanism noting it had its inaugural meeting on 24 June 2020.

<sup>1</sup> Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

<sup>2</sup> Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.

## Management Response

## Audit of the management of troop/police personnel and equipment contributions in the United Nations Mission in the Republic of South Sudan

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	security measures and thus mitigate the associated risks.					
4	UNMISS should take action to ensure the Force Headquarters deploys certified ammunition technical officer to each sector for effective ammunition management including ensuring ammunition inspections are systematically done.	Important	Yes	FC	30 June 2021	The Mission is accepting the recommendation and will be working on its implementation through the WAAB mechanism noting it had its inaugural meeting on 24 June 2020.
5	UNMISS should task its Weapon and Ammunition Advisory Board to review and take necessary actions to ensure military contingents and formed police units' serviceable ammunition holdings is adequate for operational requirements in line with established guidelines.	Important	Yes	Chief, MSC and Chief, WAMU	30 June 2021	The WAAB inauguration meeting took place on 24 June, and the recommendation was addressed, and the work has commenced led by Weapons and Ammunition Management Unit established as part of MSC.
6	UNMISS should take action to ensure that all weapons and related infantry armored personnel carriers that cannot be used due to unserviceable ammunition are declared unserviceable in accordance with the 2019 United Nations Manual on Ammunition Management.	Important	Yes (with comments)	Chief, COE	30 March 2021	The mission is accepting the recommendation in principle, and conditional to receiving official instructions from UNHQ (UCSD) on the modalities for applying this standard (i.e. at what stage or when the unit reaches certain percentage of unserviceable ammunition of the authorized ammunition holdings, weather it is at TCC's or UN's fault etc.)
7	UNMISS should intensify its: (a) review of monthly equipment serviceability reports (MESRs) that also includes a review of military and police accident investigation reports in order to improve the accuracy of	Important	Yes	Chief, COE	30 June 2021	The recommendation is welcomed, and the Mission will actively implement it as standard best practice on quarterly basis enhancing the transparency and reliability of the

Management Response

Audit of the management of troop/police personnel and equipment contributions in the United Nations Mission in the Republic of South Sudan

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	MESRs; and (b) training of military contingents and formed police units on the completion of monthly equipment serviceability reports.					information considered throughout the process of compiling Verification Reports in UNMISS.