



INTERNAL AUDIT DIVISION

REPORT 2020/046

**Audit of the management of
troop/police personnel and equipment
contribution in the United Nations
Multidimensional Integrated
Stabilization Mission in the Central
African Republic**

**The Mission needed to strengthen the
functioning of the Contingent-Owned
Equipment and Memorandum of
Understanding Management Review Board to
address performance issues and benefit from
cost saving opportunities**

**1 December 2020
Assignment No. AP2019-637-01**

Audit of the management of troop/police personnel and equipment contribution in the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of the management of troop/police personnel and equipment contribution in the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic (MINUSCA). The objective of the audit was to assess the effectiveness of the management of memoranda of understanding (MOUs) between the United Nations and troop and 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 July 2017 to 31 December 2019 and included a review of: management and functioning of the COE/MOU Management Review Board (CMMRB); verification of deployed operational capabilities; and management of COE related data.

MINUSCA needed to strengthen the functioning of CMMRB to address performance issues in a timely manner, implement cost saving opportunities and improve the effectiveness of operational readiness inspections.

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

- Regularly convene the CMMRB and submit meeting minutes and recommendations to the Headquarters CMMRB to ensure that shortfalls, excess and unserviceability of COE are addressed in a timely manner and potential cost savings are realized;
- Establish a methodology and criteria for adequate and consistent assessment of self-sustainment capabilities deployed by T/PCCs; and based on a risk assessment, ensure that subject matter experts take part in operational readiness inspections of formed units to adequately assess the deployed capabilities; and
- Review and recover the cost of equipment and support provided to a Level II hospital after its transition to a fully self-sustained status.

MINUSCA accepted the recommendations, implemented one of them and has initiated action to implement the remaining recommendations.

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Audit of the management of troop/police personnel and equipment contribution in the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic

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 Multidimensional Integrated Stabilization Mission in the Central African Republic (MINUSCA).

2. The ability of peacekeeping missions to effectively and safely implement their mandate depends on the adequacy, capability and readiness of military and police personnel, and equipment contributed by the 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 deployment and reimbursement of troop/police personnel and equipment are agreed to by the United Nations and T/PCCs in memoranda of understanding (MOUs) between the parties. The reimbursement framework is specified in the contingent-owned equipment (COE) Manual on policies and procedures concerning the reimbursement and control of COE of T/PCCs participating in peacekeeping missions.

3. The Uniformed Capabilities Support Division (UCSD) in the Department of Operational Support (DOS) is responsible for supporting the end-to-end force generation, MOUs, the deployment and reimbursement process, and monitoring the performance and operational capabilities of contingents. Also, UCSD serves as the single point of entry for T/PCCs on all related administrative and logistical issues and coordinates closely with the Mission. The MINUSCA 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 operational readiness of contingents; (b) major and minor equipment holdings and self-sustainment capabilities; and (c) utilization of equipment. The Board also makes recommendations to the Headquarters CMMRB for their intervention and action with T/CCs where necessary.

4. The MINUSCA COE Unit is responsible for the day-to-day management of MOUs including performing verification inspections and submitting verification reports to UCSD/DOS through the Uniform Capability Management System (UCMS) for COE reimbursements. The COE Unit was headed by a Chief at the P-4 level and had 17 staff comprising of one P-3, six Field Support staff, two United Nations Volunteers, five military staff officers and three United Nations police officers.

5. MINUSCA's approved budgets for troop/police personnel and COE cost reimbursement for 2017/18, 2018/19 and 2019/20 were \$410.7 million, \$462.0 million and \$456.3 million, respectively. As of December 2019, the total troop and police strength for MINUSCA was 12,512 that comprised 40 units (28 troop and 12 formed police units) from 20 countries and carried 9,667 pieces of major equipment.

6. Comments provided by MINUSCA are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

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

8. This audit was included in the 2020 risk-based work plan of OIOS due to the financial and operational risks related to the management of troop/police personnel and equipment contribution in MINUSCA.

9. OIOS conducted this audit from January to April 2020. The audit covered the period from 1 July 2017 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 the CMMRB; verification of deployed operational capabilities; and management of COE related data.

10. The audit methodology included: (a) interviews of key personnel; (b) review of relevant documents; (c) analytical review of data; (d) testing of 120 out of 791 COE verification reports, comprising 46 out of 375 operational readiness inspections (ORIs), 50 out of 392 quarterly inspections, 14 out of 14 arrival inspections and 10 reports for 10 repatriation inspections in UCMS; and (e) physical inspection of major equipment and self-sustainment items in Bria, Kaga Bandoro, Bouar and Bangui. The locations selected for inspection had the highest concentration of troop/police personnel and COE.

11. 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

CMMRB was not effective and was not functioning as intended

12. CMMRB, created in 2016, had terms of reference in accordance with established requirements. The Board comprised the Director of Mission Support (DMS) as its Chairperson, the Chief of COE Unit as its Secretary, and other members such as representatives from military, police and mission support.

13. During the audit period, two CMMRB meetings were held against the expected 10 quarterly meetings. The Chairperson did not attend these meetings. OIOS' review of the minutes of the two meetings showed that only a few agenda items were discussed. The first meeting held on 22 February 2017 was mainly for the establishment of the CMMRB and for approving the COE verification programme. At this meeting, although COE status reports were presented, there were no detailed deliberations or action points on them. The second meeting held on 9 February 2018 discussed only one item which was the transportation of damaged COE vehicles at United Nations expense. UCSD/DOS raised concern about the lack of oversight by CMMRB and requested it to be more proactive in its overall COE management.

14. In April 2019, the DMS, established a CMMRB working group with the responsibility for identifying and analyzing COE performance issues and making necessary recommendations to CMMRB, stating that CMMRB was unable to meet regularly due to other operational priorities. The working group, which had similar terms of reference and responsibilities as CMMRB, was chaired by the Chief, Supply Chain Management and had been meeting quarterly since July 2019. However, as the working group's proposed recommendations had to be presented and endorsed by CMMRB which did not meet in 2019, there was still an ineffective mechanism in the Mission to ensure that performance or other issues related to COE were dealt with in a timely manner. For instance, the working group identified the need to:

- a. Address continued unserviceability of equipment such as bulldozers, excavators and other vehicles which reduced the TCC units' operational capabilities. Although no reimbursement was made for

these equipment, it meant that these equipment were not available for extended periods, and it also questions whether they were necessary.

- b. Identify the quantity of ground to air radio equipment required to ensure the safety of troops. This was to enhance ground to air capability of units and to recommend a revision of MOUs for T/PCCs to deploy this equipment.
- c. Review the specifications of four tracked armored personnel carriers (APCs) to be replaced by wheeled-type APCs more suited to the terrain to increase their utilization for escort tasks and provide better operational flexibility. These four tracked APCs involving an annual reimbursement of \$342,032 were significantly underutilized, with an average monthly usage of only 16 kilometers.
- d. Repatriate six vehicles, which had been deployed by a TCC unit since 2015 and reimbursed at \$96,316 per year. These vehicles were not suitable for the area of operations and their deployment continued to incur unnecessary costs.
- e. Remove the Explosive Ordnance Disposal (EOD) category from all combat units and assign EOD tasks to three engineering companies to have cross-cutting functions across all battalions. It was estimated that this could result in annual savings of \$724,477 without reducing the EOD capability, as engineering companies were located across three regions and would be able to assist all infantry battalions with readily available specialized EOD teams and equipment when needed.

15. In addition, the working group discussed two COE key performance indicator (KPI) status reports and recommended to CMMRB to rectify the deficiencies in major equipment serviceability and self-sustainment compliance. The 2019 fourth quarter KPI status report indicated that: 11 out of 40 formed units were classed as unsatisfactory as their major equipment serviceability fell to less than 90 per cent serviceability, and one unit had critical shortfalls of under 70 per cent serviceability. There were also shortfalls in the required self-sustainment capabilities of 33 out of 40 units. However, due to lack of adequate oversight by CMMRB, these issues were not properly discussed and there was a delay in escalating them to the Headquarters CMMRB, which was finally done in the second quarter of 2020.

16. The lack of oversight by Mission management resulted in missed opportunities to review and deal with shortfalls in COE, the high levels of unserviceable equipment, and items that were in excess of operational requirements. Therefore, the inefficiencies continued, and potential cost savings were not realized.

(1) MINUSCA should regularly convene the Contingent-owned Equipment and Memorandum of Understanding Management Review Board (CMMRB) and submit the meeting minutes and recommendations to the Headquarters CMMRB to ensure that shortfalls, excess and unserviceability of contingent-owned equipment are addressed in a timely manner and potential cost savings are realized.

MINUSCA accepted recommendation 1 and stated that the most recent CMMRB recommendations were signed by the Acting DMS on 13 October 2020, pending the ongoing signature of board members and final dispatch to the Headquarters CMMRB. The next CMMRB meeting will be convened after the current meeting's minutes and recommendations are finally submitted to the Headquarters CMMRB. Recommendation 1 remains open pending receipt of evidence that CMMRB meetings are regularly convened and meeting minutes and recommendations are submitted to the Headquarters CMMRB to ensure issues related to COE are addressed in a timely manner.

B. Verification of deployed operational capabilities

COE inspections needed to improve

17. MINUSCA was required to conduct quarterly COE verifications to physically verify the items of major equipment and self-sustainment categories at least once every quarter, and also conduct ORIs every six months to assess the overall operational readiness of units covering major equipment and self-sustainment capabilities, status of personnel equipment and personal weapons, ammunition and explosives.

18. OIOS' review of a sample of 120 COE verifications and ORI reports and physical observation of 13 COE verifications and ORIs showed that inspection teams verified the physical presence and operational availability of major equipment and captured information about unserviceable equipment. The inspections also assessed the adequacy of self-sustainability capabilities and recorded the absence of required items such as consumables, internet access for troops, and the required ground to air radio equipment. The results of COE verifications and ORI reports were reviewed and cleared by Mission management and once certified by the DMS, they were uploaded in UCMS.

19. During some of the 13 COE verifications and ORIs observed, OIOS noted that the COE Unit did not always assess the sufficiency and/or satisfactory level of self-sustainment capability. Teams under the COE Unit did not assess contingent's capability against established criteria for determining the required levels of self-sustainment categories. For example, one team of inspectors concluded that a formed unit did not have sufficient furniture in the troops' accommodation quarters, without stating the shortfall against what was expected. In another case, the team concluded that a formed unit did not have adequate fire detection and alarm capability without indicating the basis for this conclusion. By contrast, another team of inspectors conducted a thorough verification of self-sustainment categories using a comprehensive checklist/worksheet. The inspection process needs to be improved by ensuring that all inspectors follow the same methodology and criteria.

20. Further, the ORI teams did not include subject matter experts from the Mission's technical sections including areas such as engineering, transport, environment, and information and communication technology either from Mission headquarters or regional offices. Only representatives from force/police headquarters, including the Force Medical Officer and Senior Ammunition Technical Officer (SATO) attended the ORIs and checked the medical and armament capability. The COE Unit was of the view that technical expertise was not necessary, as they deemed that those conducting ORIs had the requisite skills.

21. In OIOS' opinion, technical expertise (as required by the COE Manual) would enhance ORIs. For instance, a mobile heavy crane of a formed unit was declared serviceable during the ORI, but according to the Joint Movement Coordination Centre, it was unable to lift an 11-tonne container and did not meet requirements. Therefore, 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 ORIs. The absence of technical experts as part of ORI teams may adversely impact the timely detection and correction of deficiencies that could compromise operational capabilities of contingents.

22. Additionally, OIOS' audit of military patrolling in MINUSCA (Report 2020/001) recommended that military and police components conduct the required initial operational readiness assessment within two to three months of units' arrival in the Mission area to provide Force and Sector Commanders with information of the newly arrived units' readiness to carry out mandated tasks, as this had not been done previously. The Mission was in the process of implementing the recommendation.

- (2) MINUSCA should: (a) establish a methodology and criteria for adequate and consistent assessment of self-sustainment capabilities deployed by troop and police contributing countries; and (b) based on a risk assessment, ensure that subject matter experts take part in operational readiness inspections of formed units to adequately assess the deployed capabilities.**

MINUSCA accepted recommendation 2 and stated that the recommendation has been fully implemented by ensuring that inspectors are: consistently following the COE Manual's guiding principles of verification and performance standards as the methodology for assessing the adequacy of T/PCCs self-sustainment capabilities; and continuously implementing the specific guidance of instructions for inspecting self-sustainment capabilities as detailed in the "Guidelines for Field Verification and Control of COE and Management of MOU". It is anticipated to accommodate the technical representatives during ORIs as the current COVID-19 situation normalizes starting 2021. Recommendation 2 remains open pending receipt of evidence that assessments of self-sustainment capabilities are conducted based on consistent methodology and criteria and the results are adequately supported, and based on risk assessment, subject matter experts have been included in ORIs.

Arrival inspections were not done in a timely manner, and repatriation inspections could be improved

- (a) Arrival inspections

23. To ensure that T/PCCs deploy the agreed levels of COE, MINUSCA is required to conduct arrival inspections of major equipment within one month of the arrival of new contingents or new equipment in the Mission area.

24. The COE Unit had conducted the arrival inspections and verified that categories, groups and number of major equipment agreed with those listed in MOUs. These inspections identified several shortfalls such as:

- (a) A T/PCC deployed only three ablution facilities, 12 containers and 10 water storage equipment against 11, 32 and 15 that were expected in MOUs. These shortfalls were appropriately reported and therefore not reimbursed.
- (b) A T/PCC deployed eight cargo trucks that were not military grade cargo trucks as agreed in the MOU. The COE Unit recommended to CMMRB that the MOU be amended to indicate them as 'in lieu' equipment. This action was still pending.

25. Arrival inspection results were reviewed by the respective contingent commanders and Force Commander/Police Commissioner and certified by DMS before submission to UCSD/DOS to process reimbursements. However, arrival inspections were often delayed; for the seven arrivals reviewed by OIOS as part of the audit, except for one instance, it took between two to six months to complete them. This was because some contingents deployed contingent members ahead of the equipment, and the inspection could only take place upon arrival of equipment, thereby delaying operational readiness. Poor road conditions and difficult terrain in the host country had prevented contingent members from promptly starting to use the equipment. As MINUSCA is aware of the delays and OIOS confirmed that no reimbursement is made until verification reports are submitted after inspection of equipment upon their deployment in the contingent's location, OIOS did not make a recommendation on this issue.

(b) Repatriation of equipment

26. MINUSCA is responsible to ensure that only major equipment brought in by the contingent is repatriated on cessation of operations, and that no obsolete COE is abandoned on-site to mitigate safety risks and environmental hazards.

27. During the audit period, there were five repatriations. The COE Unit in conjunction with the Movement Control Unit physically verified the departing COE against MOUs. Additionally, the COE Unit checked that contingents did not abandon any obsolete equipment on-site; a topic that was discussed and dealt with during regular repatriation planning meetings convened prior to contingents' departure. However, the repatriation inspections did not include representatives from the Property Management Unit (PMU) to ensure that any United Nations-owned equipment (UNOE) was not incorrectly shipped with the COE. MINUSCA advised that one of its logistics officers checked the records in Umoja for any UNOE issued to T/PCCs and ensured those UNOE was returned to the Mission as part of the repatriation process. The Mission proposed to enhance their involvement by inviting PMU to the repatriation planning meetings. In view of the proposed action, OIOS did not make a recommendation on this issue.

Need to verify troops physically present in the Mission

28. Guidelines¹ issued by the Department of Peace Operations and DOS in 2018 state that “in some missions, the COE Unit may be tasked to review monthly troop strength analysis reports (TSARs) for accuracy and completeness before the TSAR is submitted to the DMS for signature”. The TSAR is the basis for calculating reimbursement for self-sustainment capabilities and troop cost and allowances.

29. OIOS' headcount during 3 of the 13 inspections showed that 512 troops were on-site as against the approved strength of 519 in MOUs. The shortfall was due to the repatriation of seven troops. However, the COE verification reports still included the full approved strength. Thus, 519 was reported in the monthly TSARs for reimbursement purposes. The COE Unit did not implement any measures to verify the actual troop strength stating that in its view, the Guidelines did not require such verification. MINUSCA also stated that the consolidated approved strength as per MOUs was reported to United Nations Headquarters on a monthly basis; reporting “fully approved strength as per MOU” in the verification reports was a standard procedure, as opposed to reporting the ‘actual’ troop strength.

30. Inaccurate reporting of troop strength could lead to overpayments in related troop costs. In addition, inaccurate troop strength would serve as the basis for supply of other entitlements including rations and water, leading to distortion of these requirements. MINUSCA would benefit from verifying the number of troops physically present to ensure the accuracy of computation of troop costs, allowances and other entitlements.

¹ Titled ‘Guidelines on field verification and control of COE and management of MOUs’.

C. Management of COE related data

Need to recover the cost of United Nations support to a Level II hospital

31. A Level II hospital deployed by a TCC since 1 December 2014 and classed as a hybrid TCC/UNOE facility was converted into fully self-sustained facility to be managed directly by the TCC, effective 1 January 2020. After the conversion, all major and minor equipment, supplies, and consumables for medical services were to be supplied by the TCC. The cost of any support provided by the United Nations to the hospital was to be recovered. OIOS noted the following:

- The Mission continued to issue medicines, supplies and consumables to the hospital until the end of January 2020, the cost of which could not be quantified due to absence of records. The Mission also continued even after January 2020 to pay \$1,064 per month for six persons conducting cleaning services. MINUSCA stated that it would recover these costs through deduction from the reimbursement to the TCC.
- As of April 2020, not all of the UNOE had been returned to the Mission. This included vehicles, refrigerated containers, a prefab kitchen building, and a fuel storage tank, totaling an estimated monthly reimbursable cost of \$20,794, as well as 168 types of consumable medical supplies and medicines. By the end of August 2020, all items were returned to MINUSCA, except an ambulance that was needed for response to COVID-19.
- The hospital continued to use a UNOE incinerator for medical waste, as the TCC had not deployed one. The COE Unit had recorded this in its verification report, and the Mission was following up on this to ensure that relevant costs are recovered. Going forward, the TCC had contracted a health service provider in Bangui for handling of medical and biological waste.

32. MINUSCA needs to recover the applicable costs relating to the Level II hospital in accordance with the agreed arrangements.

(3) MINUSCA should review and recover the cost of equipment and support provided to the Level II hospital after its transition to a fully self-sustained status.

MINUSCA accepted recommendation 3 and stated that the cost of cleaning services provided by MINUSCA to the Level II hospital after its transition to a fully self-sustained unit has already been reported in the quarter 2 and quarter 3 verification reports for respective reimbursement deduction (cost recovery) at United Nations Headquarters level. The incinerator use is not subject to cost recovery since no additional manpower was provided by MINUSCA and fuel was already provided to contingents. Based on the action taken and evidence provided by MINUSCA, recommendation 3 has been closed.

There was improvement in inspection of ammunition management and verification of ammunition used

33. Although MINUSCA indicated that inspections of all 40 contingent locations for ammunition management were conducted as required, there was evidence of inspections only for 2018/19 but not for 2017/18. For both years, however, there was no evidence of verification of operational ammunition expenditure certificates (OAECs) prepared by contingents for reimbursement of ammunition/explosives expended for operational purposes. The COE Unit explained that results of inspections and verification of OAECs were kept by the former SATO in his laptop and were therefore not available. Also, there was a gap in deployment of SATO, as the previous SATO left the Mission in May 2019 and the new SATO was

only deployed in August 2019. MINUSCA agreed to develop and implement a tracking and record management system. The Mission also planned to better coordinate the deployment and check-out timelines of the SATO.

34. Since 2018/19, the Mission's SATO had conducted, at least once a year, independent inspections for ammunition storage facilities in all 40 contingents' locations. These inspections identified the need to: (a) address the accumulation of expired ammunition in one location, which was subsequently properly destroyed; (b) ensure ventilation and temperature control inside the storage containers; (c) install lightning conductors; and (d) position stack boards that indicate the quantity of ammunition held in each stack. These recommendations were regularly followed up with contingents and, where necessary, escalated to the T/PCCs through the respective contingent commanders. The inspection reports indicated that the contingents were implementing adequate ammunition management practices and ensured the operational readiness of ammunition of deployed units, as all 40 inspection reports concluded with an overall "satisfactory" rating.

35. Moreover, based on verifications conducted by the SATO, the Mission issued six OAECs in 2019/20 to contingents which enabled them to submit necessary claims for reimbursement of ammunition/explosives expended for operational purposes. The verifications conducted by the SATO were adequately supported by documents indicating the events of expending ammunitions, such as situation reports, flash reports and after-action reports. In view of the actions being taken and the significant improvement made, OIOS did not make a recommendation on these issues.

IV. ACKNOWLEDGEMENT

36. OIOS wishes to express its appreciation to the management and staff of MINUSCA 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 contribution in the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic

Rec. no.	Recommendation	Critical ² / Important ³	C/ O ⁴	Actions needed to close recommendation	Implementation date ⁵
1	MINUSCA should regularly convene the Contingent-owned Equipment and Memorandum of Understanding Management Review Board (CMMRB) and submit the meeting minutes and recommendations to the Headquarters CMMRB to ensure that shortfalls, excess and unserviceability of contingent-owned equipment are addressed in a timely manner and potential cost savings are realized.	Important	O	Receipt of evidence that CMMRB meetings are regularly convened and meeting minutes and recommendations are submitted to the Headquarters CMMRB to ensure issues related to COE are addressed in a timely manner.	31 March 2021
2	MINUSCA should: (a) establish a methodology and criteria for adequate and consistent assessment of self-sustainment capabilities deployed by troop and police contributing countries; and (b) based on a risk assessment, ensure that subject matter experts take part in operational readiness inspections of formed units to adequately assess the deployed capabilities.	Important	O	Receipt of evidence that assessments of self-sustainment capabilities are conducted based on consistent methodology and criteria and the results are adequately supported, and based on risk assessment, subject matter experts have been included in ORIs.	30 June 2021
3	MINUSCA should review and recover the cost of equipment and support provided to the Level II hospital after its transition to a fully self-sustained status.	Important	C	Action taken.	Implemented

² 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.

³ 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.

⁴ Please note the value C denotes closed recommendations whereas O refers to open recommendations.

⁵ Date provided by MINUSCA in response to recommendations.

APPENDIX I

Management Response

United Nations

United Nations Multidimensional Integrated
Stabilization Mission in the Central African Republic



MINUSCA

Nations Unies

Mission Multidimensionnelle Intégrée des Nations Unies
Pour la Stabilisation en République centrafricaine

INTEROFFICE MEMORANDUM

MEMORANDUM INTERIEUR

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

DATE: 25 NOVEMBER 2020
REFERENCE MINUSCA/OSRSG/218/2020

2'


FROM: Mankeur Ndiaye
DE: Special Representative of the Secretary-General
Head of Mission
MINUSCA

SUBJECT: **MINUSCA's response to the Draft report on an audit of management of troops/police personnel and equipment in MINUSCA**
OBJET:

1. With reference to your email addressed Wednesday 4 November 2020 on the above captioned subject, please find attached MINUSCA's response to recommendations set out in the Draft report's Appendix I.
2. MINUSCA wishes to thank the OIOS for its recommendations. We note that the audit found that there was significant improvement in the inspection of ammunition management and verification of ammunition used, but acknowledges that it is critical to strengthen the functioning of the COE/MOU Management Review board (CMMRB), improve the effectiveness of operational readiness inspections, as well as implementing cost saving opportunities in a timely manner.
3. Please find attached the Mission's response to the audit recommendations in Appendix I as well as evidence in support.

Best Regards.

Attachments: 3

Management Response

**Audit of management of troop/police personnel and equipment contribution in
United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic**

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	MINUSCA should regularly convene the Contingent-owned Equipment and Memorandum of Understanding Management Review Board (CMMRB) and submit the meeting minutes and recommendations to the Headquarters CMMRB to ensure that shortfalls, excess and unserviceability of contingent-owned equipment are addressed in a timely manner and potential cost savings are realized.	Important	Yes	CMMRB Chairman	Q1 2021	The most recent Contingent-owned Equipment and Memorandum of Understanding Management Review Board (CMMRB) recommendations were signed by the Director of Mission Support <i>a.i.</i> on 13 October 2020, pending the ongoing signature of board members and final dispatch to the Headquarters' CMMRB. The next CMMRB meeting will be convened after the current meeting's minutes and recommendations are finally submitted to Headquarters CMMRB.
2	MINUSCA should: (a) establish a methodology and criteria for adequate and consistent assessment of self-sustainment capabilities deployed by troop and police contributing countries; and (b) based on a risk assessment, ensure that subject matter experts take part in operational readiness inspections of formed units to adequately assess the deployed capabilities.	Important	Yes	Chief COE	(a) Implemented	(a) MINUSCA wishes to clarify that this recommendation has been fully implemented by ensuring that inspectors are: - consistently following the Contingent Owned Equipment (COE) Manual's guiding principles of verification and performance standards as the methodology for assessing the adequacy of Troop/Police Contributing

¹ 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.

² 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 management of troop/police personnel and equipment contribution in
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Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
					(b) Q1-Q2 2021	<p>Countries self-sustainment capabilities - continuously implementing the specific guidance of Instructions for Inspecting Self-sustainment capabilities as detailed in the “Guidelines for Field Verification and Control of COE and Management of Memorandum of Understanding (MOU)”</p> <p>(b) It is anticipated to accommodate the technical representatives during Operational Readiness Inspections (ORI) as the current COVID-19 situation normalizes starting 2021.</p>
3	MINUSCA should review and recover the cost of equipment and support provided to the Level II hospital after its transition to a fully self-sustained status.	Important	Yes	Chief Engineering Section	Implemented	<p>The cost of cleaning services provided by MINUSCA to the Level II hospital after its transition to a fully self-sustained unit has already been reported in the Q2 and Q3 Verification Reports (VR) for respective reimbursement deduction (cost recovery) at United Nations Headquarters level.</p> <p>Mission states that the Incinerator use is not subject to cost recovery since no additional manpower was</p>

Management Response

Audit of management of troop/police personnel and equipment contribution in
United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						provided by MINUSCA and fuel is already provided to contingents.