



INTERNAL AUDIT DIVISION

REPORT 2025/102

Audit of property write-off and disposal in the United Nations Support Office in Somalia

**UNSOS needed to improve compliance with
property write-off procedures and strengthen
controls over written-off properties and their
disposals**

**31 December 2025
Assignment No. AP2025-638-01**

Audit of property write-off and disposal in the United Nations Support Office in Somalia

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of property write-off and disposal in the United Nations Support Office in Somalia (UNSOS). The objective of the audit was to assess the effectiveness and efficiency of UNSOS property write-off and disposal processes. The audit covered the period from January 2022 to June 2025 and included the following processes: (a) planning and oversight; (b) property write-off; (c) property disposal; and (d) health, safety, and environmental management.

UNSOS developed a property disposal plan and continuously monitored its implementation. However, OIOS identified a few gaps, including delayed incident reporting and instances where mandatory review procedures for property write-offs were not consistently applied. Controls over written-off property required strengthening, as delays in transfer were noted. Disposal timelines were not met, and limited training on handling dangerous goods further increased operational and safety risks.

OIOS made five important recommendations. To address issues identified in the audit, UNSOS needed to:

- Incorporate property management certification requirements into the professional development plans of staff with property management responsibilities.
- Define and communicate a timeframe for reporting property incidents to the Special Investigation Unit and integrate this requirement into the property write-off and asset management processes to ensure effective investigation.
- Establish and enforce time-bound procedures to promptly identify and write off surplus, unserviceable, or obsolete tangible property, and submit details to the Headquarters Property Survey Board for review as required.
- Develop timelines for Commodity Managers to transfer written-off properties requiring disposal action to the Property Disposal Unit to prevent delays and deterioration.
- Ensure that Property Disposal Unit personnel are trained and certified in handling dangerous goods.

UNSOS accepted all recommendations and has initiated action to implement them. Actions required to close the recommendations are indicated in Annex I.

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Audit of property write-off and disposal in the United Nations Support Office in Somalia

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of property write-off and disposal in the United Nations Support Office in Somalia (UNSOS).

2. The United Nations property includes, inter alia, land, buildings, infrastructure installations, properties under construction, machinery, equipment, vehicles, supplies, publications, merchandise, durable goods, expendables, inventories, licenses, copyrights, and software¹. Property write-off and disposal constitute the final two stages of the United Nations property management life cycle. The write-off stage ensures that property no longer required is removed from operations, while the disposal stage ensures that written-off property is removed from the entity's possession. These processes are regulated, among others, by the United Nations Property Management Manual (the Property Manual) (Nov. 2006) and Policy Interpretation and Guidance for the disposal of property.

3. The write-off and disposal of property faces unique challenges in Somalia, including high insecurity that makes physical verification and review by Boards of Survey impossible in certain cases, poor road transportation facilities, harsh climatic conditions that lead to rapid deterioration of property, limited disposal options, and the fact that property are in over 55 diverse locations, including 49 Forward Operating Bases (FOBs) controlled by other entities such as the African Union Support and Stabilization Mission in Somalia (AUSSOM) and Somali Security Forces.

4. Commodity Managers, namely Field Technology (FTS), Transport (TPT), Medical (MED), Engineering (ENG), and Life Support (LSS), are responsible for property write-offs. The Head of UNSOS, the Local Property Survey Board (LPSB), and the Headquarters Property Survey Board (HPSB) oversee the write-off process. The Property Management Unit (PMU) was responsible for updating the status of write-off notifications, closing them, derecognizing property, deactivating records, and reactivating equipment to active inventory.

5. During the period January 2022 to April 2025, Commodity Managers initiated write-off of 11,530 properties, of which the review of 10,929 was completed as per Table 1.

Table 1: Completed property write-offs from January 2022 to April 2025

Commodity Manager	No. of properties written off	Cost (\$)	Net Book Value (NBV) (\$)
ENG	3,130	25,365,337	1,052,562
FTS	6,053	21,786,104	2,219,049
TPT	316	22,444,752	44,942
MED	226	651,854	101,187
LSS	1,204	3,163,971	234,249
Total	10,929	73,412,019	3,651,989

Source: Umoja data as of 30 April 2025

6. Written-off properties included FTS radio transceivers and computer laptops, ENG water treatment plants and generators, and TPT mobile cranes, armoured and soft skin vehicles, and caterpillars.

¹ Department of Management Strategy, Policy and Compliance Guidelines for Property Survey Boards (Nov. 2020)

7. The Property Disposal Unit (PDU) was responsible for disposing of written-off property requiring disposal action. PDU operated workshops and disposal yards in Mombasa, Kenya, and in Mogadishu, Somalia. It also operated five disposal yards in the sector headquarters of Kismayo, Beletweyne, Baidoa, and Jowhar in Somalia. As of 30 June 2025, PDU, led by an Officer-in-Charge (OIC) at FS-5 level, had a team of 4 staff (one United Nations volunteer and three national general service).

8. Table 2 lists the number of properties disposed of by PDU in 2022, 2023, and 2024.

Table 2: Number of properties disposed of in 2022, 2023, and 2024.

Disposal Period/year	No. of properties disposed of	Acquisition Cost (\$)
2022	2,393	10,234,178
2023	2,709	15,632,829
2024	2,747	23,275,601
Total	7,849	49,142,608

Source: Umoja data as of 31 December 2024

9. Umoja, the United Nations Enterprise Resource Management system, was the platform/system for managing property write-offs and disposals in UNSOS.

10. Comments provided by UNSOS are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

11. The objective of the audit was to assess the effectiveness and efficiency of UNSOS property write-off and disposal processes.

12. This audit was included in the 2025 risk-based work plan of OIOS due to operational, financial, and reputational risks related to property write-off and disposal.

13. OIOS conducted this audit from April to July 2025. The audit covered the period from January 2022 to June 2025 and included the following processes: (a) planning and oversight; (b) property write-off; (c) property disposal; and (d) health, safety, and environmental management.

14. The audit methodology included: (a) interviews with key Commodity Managers, PMU, PDU and the LPSB personnel; (b) review of relevant documents; (c) analysis of business intelligence reports and Umoja data; and (d) visits to PDU workshops and disposal sites in Mombasa, Mogadishu, Kismayo and Baidoa.

15. To assess the reliability of data on write-offs and disposals, OIOS: (a) reviewed access controls to Umoja, the data source for write-offs and disposals; (b) compared property valuations for write-offs with Umoja data; and (c) held discussions with personnel knowledgeable of property data. Based on the assessment, OIOS determined that the data obtained was sufficiently reliable to address the audit objectives.

16. The audit was conducted in accordance with the Global Internal Audit Standards.

III. AUDIT RESULTS

A. Planning and oversight

A preliminary property disposal plan was prepared and continuously reviewed

17. UNSOS developed a Preliminary Property Disposal Plan (PPDP) during fiscal year 2024/25 to ensure that property disposal is conducted in the best interests of the United Nations. The PPDP is a dynamic² document that records the properties assigned to each Commodity Manager, along with acquisition cost, Net Book Value (NBV), expected operational life, and disposal methods. Throughout the 2024/25 fiscal year, Commodity Managers continuously reviewed and updated the PPDP to reflect changes in property numbers and conditions. For example, the total of UNTMIS and UNSOS properties in the PPDP changed respectively from 6,185 and 39,114 on 30 June 2024, to 6,033 and 40,190 on 15 July 2025.

The Local Property Survey Board members were not trained in property survey activities

18. The Local Property Survey Board (LPSB) is mandated to provide oversight of property write-offs and disposals. In June 2025, the LPSB comprised eight members and six alternative members. The terms of reference included reviewing property write-off cases, determining the causes of loss or damage, assigning responsibility where appropriate, and recommending suitable disposal options.

19. During the period January 2022 to April 2025, the LPSB reviewed 399 write-off applications concerning 646 properties. For example, in June 2024, the LPSB approved the write-off of 14 FTS properties valued at \$182,150 (NBV \$6,961), which were declared lost. In September 2022, it also deferred the financial assessment for two stolen TPT properties valued at \$334,591 (NBV \$165,743) pending the outcome of the joint African Union-United Nations Board of Inquiry. However, the LPSB did not consistently ensure that write-off reviews complied with required procedures. The recurring control lapses in LPSB reviews included inadequate escalation of significant cases and other control weaknesses.

20. To strengthen consistency and decision-making, the HPSB developed a training programme covering LPSB roles, responsibilities, and standard practices. As of April 2025, UNSOS expanded the LPSB to 14 members and alternates, but only six had completed the training. UNSOS agreed that it could benefit by ensuring that all LPSB members complete the training on property management organized by the HPSB.

Controls over write-off and disposal data were adequate.

21. UNSOS maintained adequate safeguards over property write-offs and disposals information in Umoja from unauthorized or accidental access, damage, or loss. The OIOS review indicated that adequate access controls were in place, including monitored passwords, access logs, and segregation of duties among the Commodity Managers, PMU, and PDU. Furthermore, all staff with property management roles and responsibilities completed the United Nations' basic information security awareness training. Contractor personnel did not have access to Umoja.

The certification requirements for staff with property management responsibilities were not met

22. The United Nations Office of Central Support Services requires staff with property management roles to be certified in property management and to include this requirement in their professional

² Commodity Managers can regularly update it for new and written-off properties.

development plans. The UNSOS Director for Mission Support (DMS) sub-delegated property management authority to the Chief PMU, including write-off authority for assets with a depreciated value of \$3,000 or less. The incumbent was trained and certified before receiving the delegation of authority. All PMU and PDU staff with property management responsibilities were also certified. However, among the commodity managers, only the Head of LSS was certified. This gap resulted from inadequate oversight and the omission of the certification programme from their professional development plans, with units such as TPT, unaware of the obligation.

(1) UNSOS should ensure that certification requirements are incorporated into the professional development plans of staff with property management responsibilities.

UNSOS accepted recommendation 1 and stated that it would organize training certification session via Inspira for section Chiefs and asset managers with property management responsibilities.

B. Property write-off processes

Cases of property incidents were not reported promptly

23. UNSOS procedures require commodity managers and asset custodians to promptly report incidents of property loss, damage, theft, or shortage to the Special Investigation Unit (SIU) so that causes can be examined, responsibility assigned, and lessons identified to prevent recurrence.

24. Between January 2022 and April 2025, 637 properties with acquisition cost of \$5.2 million (NBV \$0.26 million) were written off because of loss, damage, theft, accident, or shortage. These were reported in a timely manner. However, review of a sample of 85 cases showed that only 42 (49 per cent) of the cases were reported within three months of occurrence, while 18 (21 per cent) were reported after one year. Further, OIOS review noted that 445 of the 637 properties had depreciated values below SIU's \$500 investigation threshold, largely because they were reported much later after the incidents and, due to further depreciation, became not eligible for SIU review. Of the remaining 192 properties above the threshold, only four were investigated.

25. As a result of late reporting, property values were depreciated, and essential evidence was no longer available to support investigations. For example, a TPT case involving the theft, in December 2016, of a tractor costing \$305,343 (NBV \$0) was reported only in January 2021. By this time, the staff member responsible had already left UNSOS, and SIU could not establish the circumstances of the loss.

(2) UNSOS should define and communicate a timeframe for reporting property incidents to the Special Investigation Unit and integrate this requirement into the property write-off and asset management processes to ensure effective investigation.

UNSOS accepted recommendation 2 and stated that it would enhance accountability for lost or stolen United Nations Owned Equipment (UNOE) by implementing reporting and investigation measures. To achieve this, UNSOS will issue an Administrative Instruction and new standard operating procedures, reinforce staff responsibilities through periodic communication, and develop a dashboard to track losses and reporting gaps. In cases where UNOE remains "not found" after three verification attempts, within the same financial cycle, strict timelines for incident reporting and escalation to Security would apply, ensuring prompt investigation and compliance.

Property write-off needed to be promptly initiated

26. The United Nations guidelines for processing Property Survey Board cases (June 2008) defined three categories of cases, depending on the seriousness³ and financial value: (i) the DMS is authorized to review property write-off cases with an NBV of up to \$3,000; (ii) the LPSB is required to review write-off applications for property with an NBV above \$3,000 and up to \$25,000; (iii) the HPSB is responsible for reviewing and approving write-off applications for property with an NBV above \$25,000. Furthermore, write-off application reviews should be completed within 90 days.

27. During the period January 2022 to April 2025, properties written off were as shown in Table 3.

Table 3: Completed property write-off review cases by levels

Property write-off review level	# of properties written off	Cost (S)
DMS/Chief of PMU	10,158	53,235,783
LPSB	687	9,714,471
HPSB	84	10,461,764
Total	10,929	73,412,018

Source: Umoja data as of 30 April 2025

28. OIOS review of a random sample of 150 write-off cases noted cases where write-offs were not initiated promptly, resulting in items reaching zero residual value and being approved by the Chief PMU (the designated authority) and the LPSB without review by the HPSB. For example:

- A mobile crane acquired in 2010 for \$0.9 million remained unused until its 2023 write-off without HPSB review because its value at write-off was \$0.
- A container handler purchased in 2010 for \$0.6 million was declared unusable by a technical assessment in 2011, but the write-off application was initiated only in December 2022 and approved in January 2023 without HPSB review because its value at write-off was \$0.

29. These delays occurred because UNSOS did not assign clear responsibility for initiating write-offs promptly. This undermined proper stewardship of organizational property, delayed loss recognition under the Financial Rules and Regulations, limited HPSB oversight where relevant and increased the risk of assets and equipment getting lost.

(3) UNSOS should establish and enforce time-bound procedures to ensure that surplus, unserviceable, or obsolete tangible property is promptly identified and written off, and where applicable, details submitted to the Headquarters Property Survey Board for review as required.

UNSOS accepted recommendation 3. and stated that it would improve performance in addressing the write-off backlog for property and equipment by reviewing and updating its Standard Operating Procedures to include workflows that define write-off timelines. Through the Asset Disposal Task Force, collaborative meetings will continue to address aging stock and ensure timely disposal.

³ Guidelines for processing Property Survey Board Cases in the United Nations - page 13 (June 2008)

C. Property disposal processes

Properties were not disposed of in the best interest of the United Nations

30. Properties should be disposed of in the best interest of the organization. This means that property declared surplus, unserviceable, or obsolete should be disposed of through commercial sale or transferred to other United Nations entities. Destruction should only be appropriate when it is economical, legally required, or necessary due to the nature of the property; scrapping should be applied when items have no value and cannot be disposed of otherwise. Cannibalization⁴ is preferred over destruction or scrapping. EUC⁵ items (e.g. weapons, armoured vehicles, security equipment, controlled goods, and ICT equipment) must always be destroyed.

31. Between January 2022 and December 2024, UNSOS disposed of 5,209 EUC properties (cost \$18.2 million and NBV \$2.16 million), and 2,640 non-EUC items (cost \$30.92 million and NBV \$4.27 million). While EUC items were correctly destroyed, 95 per cent of non-EUC items were also destroyed or scrapped which is considered least preferred and not aligned with the UN best interest (see Table 4).

Table 4: Disposal methods for non-EUC properties from January 2022 to December 2024

Disposal methods	# of items	Percentage (%)
Scrap	1,870	70.83
Destruction	629	23.83
Gift	84	3.18
Commercial sale	35	1.33
Cannibalization	18	0.68
Trade-in	4	0.15
Total	2,640	100

Source: Umoja data as of 31 December 2024

32. The above issues resulted from delays by Commodity Managers in initiating the write-offs and transferring property to PDU for disposal. OIOS also noted cases of unauthorized cannibalization.

a) Delays in transferring written-off properties to PDU

33. Commodity Managers are required to hand over property requiring disposal action to PDU immediately after a write-off decision. OIOS review noted significant delays by Commodity Managers in handing over property after write-off. For example, seven ENG surplus solar water heating systems written off in December 2022, with a cost of \$11,004 (NBV \$2,088), were only handed over to PDU after 19 months in July 2024. By this time, the property had deteriorated to the point that commercial sale was no longer possible, resulting in disposal as scrap. UNSOS attributed these issues to limited storage capacity at the PDU yard or delays in the Board of Survey process, particularly in remote or hard-to-reach locations.

34. UNSOS revised its standard operating procedures in June 2024 and streamlined the write-off and Board of Survey processes to ensure written-off items are transferred to PDU where the Board of Survey is conducted. While these revisions improved process clarity, they did not include implementation timelines, which are essential to enforce accountability and prevent prolonged custody of assets.

⁴ Cannibalization: the removing of parts from property declared unserviceable and that cannot be sold.

⁵ EUC: Property with End-user Certification. Destruction is the mandated and legal disposal method.

(4) UNSOS should incorporate clear timelines into its revised standard operating procedures to ensure Commodity Managers transfer written-off properties requiring disposal action to the Property Disposal Unit promptly, preventing delays and deterioration.

UNSOS accepted recommendation 4 and stated that it would conduct a comprehensive review and update the Standard Operating Procedures on the Write-off and Disposal of United Nations-Owned Property to include timelines that enforce compliance and prevent prolonged custody of assets by Commodity Managers.

b) UNSOS took action to ensure accountability for property going through write-off process

35. A review of a sample of 10 items, mainly trucks and heavy vehicles, noted that they were recommended for disposal through sale as scrap because they had been heavily cannibalized while in the custody of Commodity Managers. For example, 14 TPT written-off properties with a cost of \$1.86 million (NBV \$0.6 million) were initially considered for commercial sale, but disposal as scrap was approved because essential components had been removed before transfer to PDU by Commodity Managers without authorization or proper documentation.

36. UNSOS indicated that the cases described occurred in 2023, but clarified that it has strengthened the control since, including streamlined write-off and Board of Survey processes to ensure timely transfer of written-off property to PDU. Equipment remains under the custody of the self-accounting unit until transfer to PDU for disposal and Board of Survey review due to space or transport challenges. UNSOS also noted that cannibalized parts are tracked manually with vouchers approved by section chiefs, as Umoja does not support recording salvaged parts as inventory. Subsequently, UNSOS presented evidence of authorized cannibalization vouchers and tracking of 222 cannibalized items valued at \$136,000.

D. Health, safety, and environmental management processes

Personnel in the Property Disposal Unit had not undertaken training on handling hazardous materials

37. Administrative instruction ST/AI/2015/4 on management of property requires disposal operations to be conducted safely and in compliance with environmental requirements.

38. OIOS's physical inspection and observation of disposal operations in Mombasa, Mogadishu, Kismayo, and Baidoa noted that UNSOS established appropriate controls for safety. An evacuation plan was in place, and annual drills were conducted, with the most recent held in April 2025. Furthermore, licensed and trained operators used machine handling equipment at the MLB and MSB within the recommended capacities. Fire safety measures were in place, including foam extinguishers, detection and alarm systems, and no-smoking signage. Fire inspections were conducted weekly, extinguisher checks semi-annual (the last in March 2025), and smoke tests quarterly. PDU workshops were well maintained with adequate lighting, marked exits, clean floors, and certified shelves (as of August 2024). Dangerous substances like batteries and acids were stored separately and labelled. Disposal yards in Kismayo and Baidoa were clean, and personnel used protective equipment to minimize the risk of injury and accidents.

39. However, three of the five PDU staff handling dangerous substances had not received the required training at the time of the audit. UNSOS attributed this to the limited number of slots provided by the external service provider in June 2025, when training was conducted. Lack of training posed health, safety, and reputational risks to the Organization.

(5) UNSOS should ensure that all Property Disposal Unit personnel are trained and certified in handling dangerous goods.

UNSOS accepted recommendation 5 and stated that it would ensure all relevant staff complete the hazardous material handling training and will continue to provide such training to staff as opportunities arise.

The environmental best practices were integrated into property disposal processes

40. UNSOS has incorporated environmental best practices into property disposal activities, including reducing, reusing, and recycling. OIOS inspections of PDU facilities in Mogadishu, Mombasa, Baidoa, and Kismayo noted the use of colour-coded bins for scrap segregation, proper storage of hazardous materials, like acid batteries in containment structures to prevent environmental damage from potential leakages, and use of energy-efficient lighting.

41. The UNSOS disposal contract complied with required environmentally responsible practices including the prohibition of "buy and resell as-is". Compliance was monitored by the UNSOS Environmental Officer. Under the UN Global contract, used toner cartridges were returned to suppliers and batteries sent to an approved contractor for recycling.

IV. ACKNOWLEDGEMENT

42. OIOS wishes to express its appreciation to the management and staff of UNSOS for the assistance and cooperation extended to the auditors during this assignment.

Internal Audit Division
Office of Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

Audit of property write-off and disposal in the United Nations Support Office in Somalia

Rec. no.	Recommendation	Critical ⁶ / Important ⁷	C/ O ⁸	Actions needed to close recommendation	Implementation date ⁹
1	UNSOS should ensure that certification requirements are incorporated into the professional development plans of staff with property management responsibilities.	Important	O	Evidence of development plans that include certification requirements, along with proof of training and certification for staff with property management responsibilities.	30 June 2026
2	UNSOS should define and communicate a timeframe for reporting property incidents to the Special Investigation Unit and integrate this requirement into the property write-off and asset management processes to ensure effective investigation.	Important	O	Evidence of the Administrative Instruction and the promulgated Standard Operating Procedures incorporating defined timelines for reporting incidents to the Special Investigations Unit, and sample cases showing compliance with the timelines.	30 November 2026
3	UNSOS should establish and enforce time-bound procedures to ensure that surplus, unserviceable, or obsolete tangible property is promptly identified and written off, and where applicable, details submitted to the Headquarters Property Survey Board for review as required.	Important	O	Evidence of actions taken to address aging stock and ensure timely disposal, and proof of submission to the Headquarters Property Survey Board for cases requiring their review.	28 February 2027
4	UNSOS should incorporate clear timelines into its revised standard operating procedures to ensure Commodity Managers transfer written-off properties requiring disposal action to the Property Disposal Unit promptly, preventing delays and deterioration.	Important	O	Evidence of updated Standard Operating Procedures proof of its implementation through documented disposal cases.	31 October 2026

⁶ 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.

⁷ 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.

⁸ Please note the value C denotes closed recommendations whereas O refers to open recommendations.

⁹ Date provided by UNSOS in response to recommendations.

STATUS OF AUDIT RECOMMENDATIONS

Audit of property write-off and disposal in the United Nations Support Office in Somalia

Rec. no.	Recommendation	Critical ⁶ / Important ⁷	C/ O ⁸	Actions needed to close recommendation	Implementat ion date ⁹
5	UNSOS should ensure that all Property Disposal Unit personnel are trained and certified in handling dangerous goods.	Important	O	Evidence confirming that all Property Disposal Unit personnel have been trained and certified in handling dangerous goods.	31 October 2026

APPENDIX I

Management Response



United Nations Support Office in Somalia (UNSOS)

Interoffice Memorandum

To: Mr. Byung-Kun Min,
Director, Internal Audit Division, OIOS

Ref: UNSOS/1225/M.039

From: Qurat-ul-Ain Sadozai *Quratulain*
Officer-in-Charge, Head of UNSOS

Date: 28 December 2025

Subject: UNSOS response to the draft report on an audit of property write-off and disposal in the United Nations Support Office in Somalia (Assignment No. AP2025-638-01)

1. Further to your memorandum reference no. OIOS-2025-02593 of 22 December 2025, please find attached the UNSOS response to the subject audit.
2. We thank you for your continued support for the work of UNSOS.

cc: Ms. Judith Gotz, UNTMIS
Ms. Akpene Madeleine Gaba, OIOS
Mr. Fabio Mevoli, UNSOS
Mr. Graan Jaff, UNSOS
Mr. Carl Rhodes, UNSOS
Mr. Kiril Serafimov, UNSOS
Ms. Katarina Lockyer, UNSOS
Ms. Helen Tsegay, UNSOS

Management Response

Audit of property write-off and disposal in the United Nations Support Office in Somalia

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNSOS should ensure that certification requirements are incorporated into the professional development plans of staff with property management responsibilities.	Important	Yes	Chief Supply Chain Management	30 June 2026	Management will organize training certification session via Inspira for section Chiefs and asset managers with property management responsibilities.
2	UNSOS should define and communicate a timeframe for reporting property incidents to the Special Investigation Unit and integrate this requirement into the property write-off and asset management processes to ensure effective investigation.	Important	Yes	Chief Supply Chain Management	30 November 2026	Management seeks to advise the auditors that it will strengthen accountability and ensure the timely reporting and investigation of lost or stolen UNOEs. The Mission will take the following measures: <ul style="list-style-type: none"> • Issue an Administrative Instruction outlining the reporting and investigation procedures for such incidents. • Promulgate the Mission Standard Operating Procedure (SOP) titled <i>“Increased Accountability: Usage,</i>

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.

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p><i>Loss, Mishandling & Damage of UNOE.”</i></p> <ul style="list-style-type: none"> • Reinstate periodic communication with staff on their responsibilities regarding UNOE assigned to them which will be disseminated during the last quarter of each reporting cycle. • Develop a dashboard to track lost items and identify reporting gaps. <p>These measures will ensure that, if UNOE is flagged as “Not Found” in Umoja after three physical verification attempts within the same financial cycle, the accountable user or focal point have to submit an incident report to Security within 10 days. When SIU report is not submitted by the accountable user(s), the Asset Manager/TU shall submit the report on their behalf within the next 10 days.</p> <p>In the event these steps are not completed, PMU will submit Security Investigation report, attaching all relevant correspondence, within 10 days.</p>
3	UNSOS should establish and enforce time-bound procedures to ensure that surplus, unserviceable, or obsolete tangible property is promptly	Important	Yes	Commodity Managers and Supply	28 February 2027	Mission SOP will be reviewed to include workflow that will enable mission enhance performance on Write -off backlog for P&E as well as write-off timelines through the Asset Disposal Task

Management Response

Audit of property write-off and disposal in the United Nations Support Office in Somalia

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	identified and written off, and where applicable, details submitted to the Headquarters Property Survey Board for review as required.			Chain Management		Force. Collaborative meetings will continue to be held to address aging stocks.
4	UNSOS should develop timelines for Commodity Managers to transfer written-off properties requiring disposal action to the Property Disposal Unit to prevent delays and deterioration.	Important	Yes	Commodity Managers and Supply Chain Management	31 October 2026	Management will conduct a comprehensive review and update the SOP on the Write-off and Disposal of United Nations Owned Property to include timelines to enforce adherence to the guidelines and prevent prolonged custody of assets by commodity Managers.
5	UNSOS should ensure that all Property Disposal Unit personnel are trained and certified in handling dangerous goods.	Important	Yes	Chief Supply Chain Management	31 October 2026	Management will ensure that relevant staff complete the hazardous material handling training. As opportunities become available such training will be provided on an ongoing basis.