



Office of Internal Oversight Services

INTERNAL AUDIT DIVISION

REPORT 2014/012

Audit of movement control operations in the United Nations Assistance Mission in Afghanistan

Overall results relating to the effective management of movement control operations in the United Nations Assistance Mission in Afghanistan were initially assessed as partially satisfactory. Implementation of three important recommendations remains in progress

**FINAL OVERALL RATING: PARTIALLY
SATISFACTORY**

25 March 2014

Assignment No. AP2013/630/02

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AUDIT REPORT

Audit of movement control operations in the United Nations Assistance Mission in Afghanistan

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of movement control operations in the United Nations Assistance Mission in Afghanistan (UNAMA).
2. In accordance with its mandate, OIOS provides assurance and advice on the adequacy and effectiveness of the United Nations internal control system, the primary objectives of which are to ensure: (a) efficient and effective operations; (b) accurate financial and operational reporting; (c) safeguarding of assets; and (d) compliance with mandates, regulations and rules.
3. The Movement Control (MovCon) Section in UNAMA was responsible for planning and managing the transportation of personnel and cargo in the mission area. It also assisted in the customs clearance of goods received from outside Afghanistan. Between 1 January 2012 and 30 June 2013, the Section handled 40,900 passengers and 1.3 million tons of cargo on domestic and international flights operated by the Mission.
4. The Section was headed by an international staff member at the Field Service (FS)-4 level, who reported to the Chief Technical Services. The approved staffing in 2013 was 22 posts, which included three international staff and 19 national staff. Its budget including staff costs was \$2.4 million and \$1.8 million for 2012 and 2013 respectively.
5. Comments provided by UNAMA are incorporated in italics.

II. OBJECTIVE AND SCOPE

6. The audit was conducted to assess the adequacy and effectiveness of UNAMA governance, risk management and control processes in providing reasonable assurance regarding the **effective management of movement control operations in UNAMA**.
7. The audit was included in the OIOS 2013 risk-based work plan due to the operational and financial risks relating to movement control operations.
8. The key control tested for the audit was regulatory framework. For the purpose of this audit, OIOS defined this control as the one that provides reasonable assurance that policies and procedures: (a) exist to guide movement control operations; (b) are implemented consistently; and (c) ensure the reliability and integrity of financial and operational information.
9. The key control was assessed for the control objectives shown in Table 1.
10. OIOS conducted this audit from September 2013 to January 2014. The audit covered the period from 1 January 2012 to 30 June 2013.
11. OIOS conducted an activity-level risk assessment to identify and assess specific risk exposures, and to confirm the relevance of the selected key control in mitigating associated risks. Through

interviews, analytical reviews and tests of controls, OIOS assessed the existence and adequacy of internal controls and conducted necessary tests to determine their effectiveness.

III. AUDIT RESULTS

12. The UNAMA governance, risk management and control processes examined were initially assessed as **partially satisfactory** in providing reasonable assurance regarding the **effective management of movement control operations in UNAMA**. OIOS made three recommendations to address issues identified. UNAMA had adequate and effective procedures in place for the approval of passengers on the Mission’s flights and for security screening of passengers and cargo prior to boarding and loading on flights. However, UNAMA needed to: (a) provide security clearance to all non-United Nations passengers prior to travel approval; (b) provide training opportunities for additional staff to obtain certification in the inspection of dangerous goods; and (c) provide a secure warehouse in Kabul for the storage of cargo in transit.

13. The initial overall rating was based on the assessment of the key control presented in Table 1. The final overall rating is **partially satisfactory** as implementation of three important recommendations remains in progress.

Table 1: Assessment of key control

Business objective	Key control	Control objectives			
		Efficient and effective operations	Accurate financial and operational reporting	Safeguarding of assets	Compliance with mandates, regulations and rules
Effective management of movement control operations in UNAMA	Regulatory framework	Partially satisfactory	Satisfactory	Partially satisfactory	Partially satisfactory
FINAL OVERALL RATING: PARTIALLY SATISFACTORY					

Regulatory framework

Adequate security measures were in place

14. The UNAMA standard operating procedures for movement control operations required security screening of all passengers and cargo prior to boarding Mission flights. Visits to four locations in the Mission’s area of operations confirmed that adequate and effective security measures were in place for the inspection of passengers and cargo prior to boarding and loading on UNAMA flights.

Signed liability waivers were obtained from non-United Nations passengers

15. UNAMA Administrative Instructions required authorized members of non-governmental organizations and other non-United Nations personnel who travel on official business on the Mission’s flights to sign waivers of United Nations liability prior to boarding. A review of travel documents pertaining to 40 non-United Nations passengers indicated that signed waivers were obtained on all

occasions prior to boarding. OIOS was satisfied that adequate procedures were in place and working as intended.

Security clearance was not obtained by some passengers prior to travel

16. The UNAMA movement of personnel system required issuance of security clearance prior to approval of travel by the Chief of Mission Support.

17. A review of 40 movement of personnel forms processed for UNAMA staff travelling on domestic flights indicated that security clearance was obtained prior to the approval of travel. However, due to a lapse in control, 9 of 40 movement of personnel forms processed for non-United Nations passengers were approved prior to security clearance being obtained.

(1) UNAMA should comply with procedures requiring that security clearance is obtained for all passengers prior to authorizing travel.

UNAMA accepted recommendation 1 and stated that it was compulsory for all passengers travelling on the Mission's flights to obtain a security clearance and this was monitored by the Booking Cell. Recommendation 1 remains open pending receipt of evidence of measures taken by UNAMA to ensure all passengers obtain security clearance prior to travelling on the Mission's flights.

Additional staff needed to be trained on the inspection of dangerous goods

18. The UNAMA standard operating procedures on movement control operations required the Mission to have sufficient staff trained and certified to handle dangerous goods. At the time of the audit, the MovCon Section had only one staff member certified to inspect dangerous goods, as the certification of the second staff member had elapsed. This situation could hamper the effective handling and transportation of dangerous goods.

(2) UNAMA should provide regular training to staff in the Movement Control Section to ensure that there are sufficient staff members certified to handle dangerous goods.

UNAMA accepted recommendation 2 and stated that it always had at least one certified staff member in the MovCon Section to handle dangerous goods. Additional staff members would attend dangerous goods training in March 2014 to become certified. Recommendation 2 remains open pending receipt of evidence that additional staff members have been certified to handle dangerous goods.

The MovCon warehouse in the United Nations Operation Centre in the Afghanistan compound was not adequately secured

19. The United Nations Guidelines on Warehousing Operations for Field Missions required warehouse locations to be secure and accessible for further distribution and customer operations.

20. The MovCon Section's warehouse for the storage of in-transit cargo was shared with the Engineering Section due to non-availability of covered areas in the United Nations Operation Centre in the Afghanistan compound. A chain link fence was used to demarcate areas allocated to the two sections. This demarcation; however did not provide adequate physical control to prevent unauthorized access to the area assigned to the MovCon Section. There were also no additional compensatory controls such as closed circuit cameras installed inside the shared warehouse. While there were no reported thefts or

evidence of tampering of cargo, the security measures did not properly safeguard in-transit cargo in the warehouse in Kabul.

(3) UNAMA should enhance security measures over the storage of in-transit cargo in the warehouse in Kabul.

UNAMA accepted recommendation 3 and stated that a suitable solution would be sought to attain a secured space to store in-transit cargo in Kabul. Recommendation 3 remains open pending OIOS verification that an adequately secured MovCon warehouse for the storage of in-transit cargo has been established in Kabul.

IV. ACKNOWLEDGEMENT

21. OIOS wishes to express its appreciation to the Management and staff of UNAMA for the assistance and cooperation extended to the auditors during this assignment.

(Signed) David Kanja
Assistant Secretary-General for Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

Audit of movement control operations in the United Nations Assistance Mission in Afghanistan

Recom. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
1	UNAMA should comply with procedures requiring that security clearance is obtained for all passengers prior to authorizing travel.	Important	O	Receipt of evidence of measures taken by UNAMA to ensure all passengers obtain security clearance prior to travelling on the Mission's flights.	31 March 2014
2	UNAMA should provide regular training to staff in the Movement Control Section to ensure that there are sufficient staff members certified to handle dangerous goods.	Important	O	Receipt of evidence that additional staff members have been certified to handle dangerous goods.	30 April 2014
3	UNAMA should enhance security measures over the storage of in-transit cargo in the warehouse in Kabul.	Important	O	OIOS verification that an adequately secured MovCon warehouse for the storage of in-transit cargo has been established in Kabul.	30 June 2014

¹ Critical recommendations address significant and/or pervasive deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance cannot be provided regarding the achievement of control and/or business objectives under review.

² Important recommendations address important deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

³ C = closed, O = open

⁴ Date provided by UNAMA in response to recommendations.

APPENDIX I

Management Response

Management response

Audit of movement control operations in the United Nations Assistance Mission in Afghanistan

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNAMA should comply with procedures requiring that security clearance is obtained for all passengers prior to authorizing travel.	Important	Yes	Chief MOVCON (Chief Technical Services)	31 March 2014	Security clearance is always obtained and well controlled. It is currently compulsory for all passengers travelling on UNAMA air assets to have a security clearance and to be properly monitored and checked by the booking cell staff.
2	UNAMA should provide regular training to staff in the Movement Control Section to ensure that there are sufficient staff members certified to handle dangerous goods.	Important	Yes	Chief MOVCON (Chief Technical Services)	30 April 2014	MovCon section has always complied with International Air Transport Association rules and regulations and always had at least one dangerous goods certified staff in the MovCon Section. The next dangerous goods training is scheduled to be conducted in March 2014, with the expectation that additional staff will thereafter attain dangerous goods certification.
3	UNAMA should enhance security measures over the storage of in-transit cargo in the warehouse in Kabul.	Important	Yes	Chief MOVCON (Chief Technical Services)	30 June 2014	In coordination with relevant offices within Mission Support, a suitable solution will be sought in order for MovCon to attain sufficient secured space to store in-transit cargo in Kabul.

¹ Critical recommendations address significant and/or pervasive deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance cannot be provided regarding the achievement of control and/or business objectives under review.

² Important recommendations address important deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.