



INTERNAL AUDIT DIVISION

REPORT 2014/065

Audit of air operations in the United Nations Assistance Mission in Afghanistan

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

FINAL OVERALL RATING: PARTIALLY SATISFACTORY

23 July 2014
Assignment No. AP2014/630/01

CONTENTS

	<i>Page</i>
I. BACKGROUND	1
II. OBJECTIVE AND SCOPE	1-2
III. AUDIT RESULTS	2-6
Regulatory framework	3-6
IV. ACKNOWLEDGEMENT	7
ANNEX I Status of audit recommendations	
APPENDIX I Management response	

AUDIT REPORT

Audit of air operations in the United Nations Assistance Mission in Afghanistan

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of air 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 Mission provided logistical support for transporting passengers, cargo and aero-medical evacuations and managed aviation contracts issued by the United Nations Headquarters. The UNAMA air fleet was composed of three fixed-wing and three rotary wing aircraft. The fixed and rotary wing aircraft were also available for search and rescue operations. Between 1 July 2012 and 31 December 2013, the fleet made 4,380 domestic and international flights and transported 30,280 passengers and 533 metric tons of cargo. The Mission frequently used a number of landing sites that included 10 airfields and 25 helipads. There were also over 10 infrequently used landing sites in the mission area.
4. The Aviation Section was responsible for planning, organizing and supervising air operations in UNAMA. The Aviation Section was headed by the Chief Aviation Officer at the P-4 level, who reported to the Chief of Mission Support through the Chief Technical Services. Its approved staffing was 41 posts, which included 5 international staff, 4 United Nations volunteers and 32 national staff. UNAMA aviation budgets, including staff costs, were \$56.3 million and \$38.5 million for 2012 and 2013, respectively.
5. There was also an Aviation Safety Unit that was responsible for developing and implementing the aviation safety programme. The Unit was headed by a Mission Aviation Safety Officer at the P-3 level, who reported to the Chief of Mission Support, and was assisted by a National Aviation Safety Officer. The budgeted staff costs for the Aviation Safety Unit for 2012 and 2013 were \$159,700 and \$167,000 respectively. The aviation safety staff costs were not part of the Aviation Section budget.
6. Comments provided by UNAMA are incorporated in italics.

II. OBJECTIVE AND SCOPE

7. 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 air operations in UNAMA**.
8. The audit was included in the OIOS 2014 risk-based work plan due to operational, safety and security, and financial risks relating to air operations.
9. The key control tested for the audit was regulatory framework. For the purpose of this audit, OIOS defined this key control as the one that provides reasonable assurance that policies and procedures:

(a) exist to guide the management air operations; (b) are implemented consistently; and (c) ensure the reliability and integrity of financial and operational information.

10. The key control was assessed for the control objectives shown in Table 1.

11. OIOS conducted this audit from February to April 2014. The audit covered the period from 1 July 2012 to 31 December 2013.

12. 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

13. The governance, risk management and control processes examined were initially assessed as **partially satisfactory** in providing reasonable assurance regarding the **effective management of air operations in UNAMA**. OIOS made four recommendations to address issues identified. UNAMA had adequately organized air operations and the Aviation Section and Aviation Safety Unit were functioning effectively. Adequate and effective procedures were in place for the approval of special flights, pre-flight crew briefings and flight following activities. The aviation operational risk management framework was properly implemented and the Mission Aviation Safety Council met regularly to review aviation safety issues. However, UNAMA needed to: (a) enhance its search and rescue capabilities; (b) conduct live exercises to test the validity of its aviation emergency response plans; and (c) reconcile aircraft use reports with final passenger manifests prepared by the Movement Control Section.

14. 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 two 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 air operations in UNAMA	Regulatory framework	Partially satisfactory	Partially satisfactory	Satisfactory	Partially satisfactory
FINAL OVERALL RATING: PARTIALLY SATISFACTORY					

Regulatory framework

Air operations function was properly organized and activities and resources were aligned with the Mission's mandate

15. The Department of Peacekeeping Operations/Department of Field Support (DPKO/DFS) Aviation Manual provided guidance on the structure of the Aviation Section and outlined its responsibilities, which included developing aviation standard operating procedures, aviation logistical planning and management of air assets. The UNAMA Aviation Section was adequately structured, with qualified and experienced staff. The UNAMA aviation support activities and budget requirements were aligned with the Mission's mandate, and operations were guided by standard operating procedures that UNAMA had developed in accordance with relevant guidelines. Adequate mechanisms were in place to ensure effective coordination with staff assigned to assist in air operations in regional offices. OIOS concluded that the air operations functions were properly organized, and UNAMA implemented activities and resources that were aligned with its mandate.

Adequate mechanisms were in place for the approval of special flights

16. The UNAMA aviation standard operating procedures required written requests for special flights which included their estimated costs to be verified and endorsed by the Chief Aviation Officer and approved by the Chief of Mission Support. The Aviation Section adequately reviewed the special flight request forms submitted by requisitioning Mission sections and United Nations agencies, funds and programmes. Also, the Chief of Mission Support only approved forms after estimated flight costs were included. The Aviation Section, on completion of special flights, promptly notified the Finance Section to bill related costs to non-UNAMA users. OIOS concluded that adequate mechanisms were in place for the approval of special flights and recovery of related costs from non-UNAMA users.

Flight-following procedures were carried out effectively

17. The DPKO/DFS Aviation Manual required radio contact to be maintained and equipment provided for adequate flight-following of Mission aircraft. The UNAMA aviation procedures required communication every 15 fifteen minutes between the Flight Following Centre and all Mission aircraft in flight. The UNAMA Flight Following Centre, which operated from the United Nations Operations Centre for Afghanistan compound in Kabul, was adequately equipped, and comprised four staff members who worked in two shifts and reported for duty one hour prior to the departure of the first flight and left after the arrival of the last flight. Records of 50 of the 4,380 flights operated between 1 July 2012 and 31 December 2013 indicated that the Flight Following Centre conducted proper flight following procedures and adequately recorded relevant information in flight following logs. OIOS concluded that procedures of the Flight Following Centre were effective.

Adequate pre-flight procedures were established for air crew briefings

18. The UNAMA aviation standard operating procedures required briefing of aircrew on specific flight mission conditions and operational requirements prior to commencement of flights. The briefings were to be repeated by the air operations duty officer on the day of actual operations. Flight records of 103 of 4,380 domestic and international flights operated between 1 July 2012 and 31 December 2013 indicated that the Aviation Section briefed the air crew and/or representatives of all tasked aircraft a day prior to flights, and by the Flight Following Centre duty officer on the day of the flight. Security clearances for all flights were also obtained from the Security Section. OIOS concluded that adequate pre-flight procedures were established and worked effectively.

Quality assurance procedures were conducted

19. The DPKO/DFS Aviation Manual required missions to implement quality assurance procedures to ensure air operations were well planned and executed in accordance with DPKO/DFS aviation standards and international regulations. Missions were required to compile aircraft inspection and carriers' performance evaluation reports to reflect the carriers' technical, operational and safety posture. Performance evaluation reports indicated that the Technical Compliance Unit conducted quarterly inspections to evaluate performance of aircraft operators and aircrew, review validity of the aircraft documentation and compliance with aircraft maintenance schedules and procedures. In January 2014, the Aviation Section appointed a Quality Assurance Officer to provide oversight of contracted air carriers and aviation operations. OIOS concluded that the quality assurance procedures were adequate and effective.

Aircraft evacuation plans were developed

20. The DPKO/DFS Aviation Manual outlined procedures to be followed in the event of hostile action, civil disturbance or natural disaster requiring the evacuation of aircraft and crew. UNAMA developed the required aircraft evacuation plans for its air assets in March 2014. OIOS concluded that the aircraft evacuation plans were adequate and the Mission aviation fleet had made regular flights to the identified evacuation sites.

Aviation operational risk management framework was implemented in December 2012 but periodic training of staff members was needed

21. The DPKO/DFS Aviation Safety Manual provided for a risk management framework for aviation safety, which required implementation of an aviation operational risk management framework.

22. In September 2008, UNAMA established a roadmap to implement the operational risk management policy, which included establishment of an implementation task group, design of a decision-making structure for air tasking, training of staff on operational risk management and establishment of standard operating procedures on operational risk management. The Mission had fully implemented all elements of the operational risk management policy in December 2012, risk assessments were conducted, air crew adequately briefed and after mission reports prepared. In addition, all 35 landing areas used by UNAMA were surveyed annually or earlier if required as per the approved aviation safety work plan. Effective January 2014, the Aviation Section and Aviation Safety Unit conducted joint surveys to effectively utilize resources and avoid duplication of tasks. However, UNAMA needed to train additional staff to maintain this level of compliance with the aviation operational risk management framework, as 8 of the 15 key staff previously trained in January 2011 had separated from the Mission.

(1) UNAMA should conduct periodic training on aviation operational risk management to ensure that concerned staff members get the necessary training to fulfill their duties.

UNAMA accepted recommendation 1 and stated that aviation operational risk management training was provided to all aviation staff in the Mission. Based on the action taken by UNAMA, recommendation 1 has been closed.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

The Mission Aviation Safety Council performed its functions as intended

26. The DPKO/DFS Aviation Safety Manual required a Mission Aviation Safety Council to be established, and to meet quarterly to discuss aviation safety related issues. The UNAMA Aviation Safety Council was established in 2005 and met three times per year in 2012 and 2013. The meetings of the Council included discussions on follow-up on action points arising from previous meetings, analysis of

occurrences and identified hazards and review of results of Mission safety surveys. A mechanism was also in place to follow up on the implementation of the Council's recommendations and report to management on a weekly basis. OIOS concluded that the Mission Aviation Council was functioning as intended.

Recommendations from aviation safety assessment visits were fully implemented

27. The DFS Aviation Safety Section in Headquarters provided oversight of aviation safety programmes in field missions and conducted aviation safety assessment visits, which provided detailed assessment of factors influencing aviation safety management in missions. These formed the bases for recommendations and risk mitigation measures aimed at enhancing safety in air operations. As of December 2013, all the 19 recommendations made from two DFS aviation safety visits to UNAMA conducted in 2011 and 2012 had been implemented. The annual visit for 2013 was deferred due to security considerations in Afghanistan. OIOS concluded that UNAMA had established adequate and effective controls to follow up and implement recommendations from aviation safety assessment visits.

Operational statistics in monthly aircraft reports was not consistent with corresponding records

28. The DPKO/DFS Aviation Manual required air carriers to submit aircraft use reports monthly to assist in gathering statistical flight information. These reports were also used to prepare monthly summary reports of flying hours for all aircraft which was sent to the DFS Air Transport Section for the processing of payments to air carriers.

29. The UNAMA Technical Compliance Unit submitted monthly aircraft reports, which were prepared using information included in aircraft use reports received from air crew, to the DFS Air Transport Section in Headquarters on a timely basis. However, UNAMA did not implement a mechanism to reconcile passenger information reported on the aircraft use reports and those on passenger manifests maintained by the Movement Control Section. Records of 633 domestic and international flights included in monthly aircraft reports for September 2012 and May 2013 indicated that:

- Some 4,733 passengers were reported on the monthly aircraft reports as having travelled compared to 4,772 reported as checked-in on passenger manifests maintained by the Movement Control Section, a difference of 39 passengers;
- Passenger manifests for 2 September 2012 showed that 32 passengers checked in on four sorties completed by UNAMA, while the aircraft use reports showed 53 passengers; and
- Aircraft use reports for four sorties on 17 September 2012 indicated that 17 passengers travelled, whereas passenger manifests prepared by the Movement Control Section reported 38 passengers on board.

30. UNAMA was not able to adequately resolve the variances in passenger data. Inconsistencies in passenger information reported may result in the Mission not having a reliable record of passengers who travelled on its aircraft.

(4) UNAMA should reconcile passenger information included on aircraft use reports with those on final passenger manifests prepared by the Movement Control Section after completion of check-in processes, and investigate any differences.

UNAMA accepted recommendation 4 and stated that standard operating procedures had been established and reconciliation of passenger information was being conducted. Based on the action taken by UNAMA, recommendation 4 has been closed.

IV. ACKNOWLEDGEMENT

31. 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 air 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 conduct periodic training on aviation operational risk management to ensure that concerned staff members get the necessary training to fulfill their duties.	Important	C	Action taken.	Implemented
	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
4	UNAMA should reconcile passenger information included on aircraft use reports with those on final passenger manifests prepared by the Movement Control Section after completion of check-in processes, and investigate any differences.	Important	C	Action taken.	Implemented

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

United Nations  Nations Unies


UNITED NATIONS ASSISTANCE MISSION IN AFGHANISTAN
UNAMA

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INTEROFFICE MEMORANDUM

Date: 16 July 2014

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

From: William K. Smith 
OiC, Mission Support, UNAMA

Subject: **Assignment No. AP/2014/630/01 -**
UNAMA management response on draft audit of air operations

1. Please find enclosed the Mission's response provided in the attachment - Annex I - Audit Recommendations.
2. Thank you for providing the opportunity to respond on the audit observations.

Best regards.

cc. Ms. Dominique Eliaers-Wouters, Chief of Staff, UNAMA
Mr. Vincent Smith, Chief Mission Support, UNAMA
Mr. Zulfiqar Gill, Chief Resident Auditor, UNAMA
Ms. Anna Halasan, Professional Practices Section, Internal Audit Division, OIOS

Management Response

Audit of air operations in the United Nations Assistance Mission in Afghanistan

Rec. no.	Recommendation	Critical ⁵ / Important ⁶	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNAMA should conduct periodic training on aviation operational risk management to ensure that concerned staff members get the necessary training to fulfill their duties.	Important	Yes	Chief Aviation Officer	1 July 2014	Aviation operational risk management training has been implemented for all UNAMA Aviation personnel. UNAMA suggests the closure of this recommendation as implemented.
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

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.

Management Response

Audit of air operations in the United Nations Assistance Mission in Afghanistan

Rec. no.	Recommendation	Critical ⁵ / Important ⁶	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
4	UNAMA should reconcile passenger information included on aircraft use reports with those on final passenger manifests prepared by the Movement Control Section after completion of check-in processes, and investigate any differences.	Important	Yes	Chief MovCon	1 July 2014	<p>Reconciliation of passenger information is practiced and Standard Operating Procedures documenting the practice are in place.</p> <p>UNAMA suggests the closure of this recommendation as implemented.</p>