



## INTERNAL AUDIT DIVISION

### REPORT 2014/121

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Audit of air operations in the United Nations Mission in Liberia

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

FINAL OVERALL RATING: PARTIALLY SATISFACTORY

5 December 2014  
Assignment No. AP2013/626/05

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# AUDIT REPORT

## Audit of air operations in the United Nations Mission in Liberia

### I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of air operations in the United Nations Mission in Liberia (UNMIL).
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 UNMIL Aviation Section was responsible for providing air operations services for the movement of troops, civilian personnel and logistics of the Mission. As at 31 December 2013, UNMIL had 3 fixed-wing and 14 rotary wing aircraft, of which 6 were civilian aircraft under contract with commercial operators and 11 military helicopters were under Letters of Assist with a government. The Mission aircraft operated out of 17 frequently, 12 infrequently and 332 periodically used airfields and helipads in Liberia.
4. The Aviation Section was headed by the Chief Aviation Officer at the P-5 level and had 41 authorized posts. The air operations budgets for fiscal years 2012/13 and 2013/14 were \$48.7 million and \$48.5 million respectively.
5. Comments provided by UNMIL are incorporated in italics.

### II. OBJECTIVE AND SCOPE

6. The audit was conducted to assess the adequacy and effectiveness of UNMIL governance, risk management and control processes in providing reasonable assurance regarding the **effective management of air operations in UNMIL**.
7. The audit was included in the OIOS 2013 risk-based work plan because of operational, safety, security and financial risks related to air operations.
8. 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 of air 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 February to March 2014. The audit covered the period from 1 July 2012 to 31 December 2013. The audit team visited 6 out of the 17 frequently used airfields/helipads in Monrovia, Greenville, Barclayville, Fishtown and Accra.
11. OIOS conducted an activity-level risk assessment to identify and assess specific risk exposures, and to confirm the relevance of the selected key controls in mitigating associated risks. Through

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

### III. AUDIT RESULTS

12. The UNMIL governance, risk management and control processes examined were initially assessed as **partially satisfactory**<sup>1</sup> in providing reasonable assurance regarding the **effective management of air operations in UNMIL**. OIOS made five recommendations to address the issues identified. UNMIL developed aviation support plans and budgets for air operations based on the Mission’s concept of operations and requirements, implemented adequate controls over routine and special flights, ensured that training was provided to aviation personnel on a regular basis and conducted surveys of airfield landing site surveys prior to use. [REDACTED]

[REDACTED] (d) enhance the functioning of the Aviation Safety Council in reviewing status of recommendations; and (e) implement procedures to ensure prompt payment of services provided to non-UNMIL entities.

13. The initial overall rating was based on the assessment of key control presented in Table 1 below. The final overall rating is **partially satisfactory** as implementation of four 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 UNMIL	Regulatory framework	Partially satisfactory	Partially satisfactory	Partially satisfactory	Partially satisfactory
<b>FINAL OVERALL RATING: PARTIALLY SATISFACTORY</b>					

### Regulatory framework

Aviation support plans were developed based on the Mission’s mandate and operational plan

14. The Department of Peacekeeping Operations/Department of Field Support (DPKO/DFS) Aviation Manual required the Mission to take into consideration its mandate, constraints, operational plan and requirements in preparing its aviation support plan. A review of the Mission’s aviation planning process indicated that the aviation support plan was developed in line with the Mission’s mandate and operational plan. OIOS concluded that adequate and effective controls were in place over the development of the Mission’s aviation support plan.

<sup>1</sup> A rating of “**partially satisfactory**” means that important (but not critical or pervasive) deficiencies exist in governance, risk management or control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

Aviation budget was based on Mission requirements

15. The DPKO/DFS Aviation Manual required the Mission to prepare accurate budget estimates for aviation operations based on Mission requirements. The budgets for fiscal years 2012/13 and 2013/14 took into account the Mission's mandate and direction, resource priorities, strategic assumptions, current aviation contracts, prior period air operations budgets and submissions received from sections' aviation requirements. OIOS concluded that UNMIL had adequate procedures in place for preparing the annual aviation budget.

Controls over routine and special flights were adequate and effective

16. UNMIL Aviation standard operating procedures required scheduled flight plans to be formulated and published in cooperation with the Movement Control Section and approved by the Director of Mission Support. They also required requests for special flights to specify the nature and date of the flight, number of passengers and volume of cargo, and justification for not using scheduled flights.

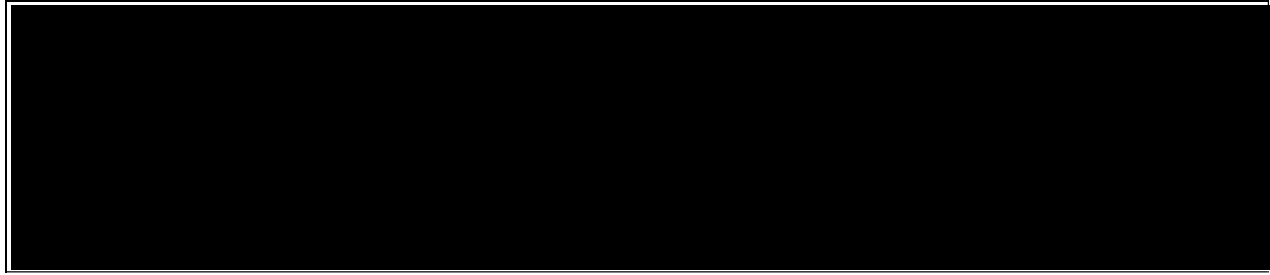
17. The Aviation Section, in coordination with the Movement Control Section, prepared daily/monthly/quarterly schedules of routine flights. A review of 4 out of 18 months of tasking and utilization of aircraft indicated that they were fully tasked and regularly monitored to ensure efficient utilization. Additionally, a review of 32 out of 333 special flights indicated that the required air mission requests and relevant documentation were completed and all special flights were approved by the Director of Mission Support. Special flight tasks for outside the Mission area were being authorized by DFS. OIOS concluded that adequate controls were in place over routine and special flights.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]



Aircraft use reports were completed on a timely basis

21. The DPKO/DFS Aviation Manual required air carriers to submit monthly aircraft use reports to assist in gathering statistical flight information, and for the missions to prepare monthly summary reports of flying hours for submission to the Air Transport Section of DFS. A review of 326 aircraft use reports and corresponding air tasking orders and other supporting flight documents indicated that UNMIL was completing monthly summary aircraft use reports and was submitting them to DFS in a timely manner. Audit tests also showed no significant inaccuracies in the summarization of these reports. OIOS concluded that adequate controls were in place to ensure that aircraft use reports were being completed on a timely basis.

Surveys of airfields and landing sites were conducted

22. UNMIL aviation standard operating procedures required initial and regular landing site surveys to be conducted every 6 months for frequently used landing sites and every 12 months for infrequently used landing sites. A review of documentation relating to 44 designated airfields and landing sites indicated that all 44 landing sites were surveyed and the results documented in the airfield and landing site directory. OIOS concluded that adequate procedures were in place for conducting and documenting results of surveys for airfields and landing sites.

Monitoring of aircraft airworthiness was adequate and effective

23. UNMIL aviation standard operating procedures required aircraft to be properly maintained and airworthy at all times. Contractors and operators were required to submit monthly maintenance schedules, weekly records of maintenance carried out on each aircraft, summary of hours flown, including time remaining before engines and other components were to be maintained or overhauled. A review of aircraft maintenance records indicated that operators provided the required information and certificate of release after an aircraft had undergone maintenance to attest that their aircraft was ready to undertake flight tasks. UNMIL obtained hours flown by aircraft from the aircraft use reports. OIOS concluded that adequate controls were in place to ensure airworthiness of aircraft.



[REDACTED]

[REDACTED]

UNMIL incorporated the aviation operational risk management framework into its aviation operations

26. The DPKO/DFS Aviation Operational Risk Management policy required missions to incorporate operational risk management processes in all aviation related activities. A review of procedures, flight approval records, crew briefing records, landing site survey reports and flight following communication documents indicated that operational risk management processes were systematically in place, except those relating to flight following, as mentioned above. Except for this one exception, OIOS concluded that the Mission had implemented adequate procedures to mainstream operational risk management processes in aviation operations.

Action was taken on lessons learned from aviation emergency exercises

27. The DFS Aviation Safety Manual required the Mission to formulate and implement an aviation emergency response plan, practice it at least twice a year and develop corrective actions from lessons learned from the exercises. UNMIL procedures specified that a desktop search and rescue exercise was to be conducted every six months and a full-scale exercise once a year.

28. A review of documents indicated that UNMIL had tested its aviation emergency response plan twice during the audit period and had taken action to update the plan. UNMIL also conducted six search and rescue exercises during the audit period, but had not yet taken action to update the search and rescue plan based on recommendations made as a result of the exercises conducted. Subsequent to the audit, UNMIL developed an action plan to enhance search and rescue procedures and also included a status review of the plan as a standing agenda item at the Chief of Aviation Section's weekly meetings. Based on the action taken by the Mission, OIOS did not make a recommendation.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Functioning of the Mission Aviation Safety Council needed improvement

31. The DPKO/DFS Aviation Safety Manual required the Mission to constitute an Aviation Safety Council to: (a) ensure that aviation operations risk mitigation strategies were in place; (b) formulate recommendations and actions to improve air safety; and (c) monitor actions taken to implement safety recommendations.

32. A review of all minutes of meetings of the Aviation Safety Council meetings held during the audit period indicated that Council members did not adequately address, during meetings, the status of implementation of safety recommendations. For example, the following pending actions were not discussed: (a) conduct of an assessment of firefighting facilities in airports/airfields by September 2012; and (b) remove bitumen drums from airports by September 2013. This resulted as Council members did not give due attention to the deliberation of implementation of recommendations, adversely impacting on the time taken to address identified aviation risks.

**(4) UNMIL should improve the functioning of the Aviation Safety Council and establish a mechanism to monitor the implementation of all recommendations pertaining to aviation safety.**

*UNMIL accepted recommendation 4 and stated that an action matrix was developed to monitor timely implementation of recommendations made by the Aviation Safety Council and the minutes of the Council meetings were recorded and shared with stakeholders. Recommendation 4 remains open pending receipt of copies of minutes of the Aviation Safety Council meetings.*

Qualifications of flight crew were verified

33. The DPKO/DFS Aviation Manual, aircraft charter agreements between the United Nations and the commercial operators, and letters of assist required each flight crew member to possess a valid license and medical certificate. Also, commercial operators' pilots were required to meet the minimum flight hours related to a particular aircraft and military pilots from troop-contributing countries were required to have minimum actual flight hours. A review of documentation pertaining to 30 out of 258 flight crew's qualifications indicated that the Mission had verified and kept copies of the flight crew's credentials. OIOS concluded that adequate procedures were in place to verify flight crew qualifications and experience.

Full cost of special flights provided to non-United Nations entities was not recovered on a timely basis

34. UNMIL aviation standard operating procedures required that actual flight hour and fuel costs plus 14 per cent administrative charges in respect of special flight services provided to non-UNMIL entities, were paid no later than 24 hours prior to the scheduled flight. UNMIL procedures on accounts receivable



required that: (a) no goods or services be provided without obtaining guarantees of reimbursement within 30 days of receipt of debit advice; and (b) debit advice for transactions in the current month must be raised no later than the eighth working day of the succeeding month.

35. A review of 20 out of 114 special flights provided to United Nations agencies indicated that requests for payments were not made prior to scheduled departure and debit advices were raised after the flights were completed. Additionally, OIOS calculated that United Nations agencies took on average 108 days to settle amounts due from the dates of flights. Moreover, UNMIL did not conduct periodic reconciliations of unpaid debit advices related to special flights. Consequently, as at 7 July 2014 there was an outstanding amount of \$56,000 due from United Nations agencies.

**(5) UNMIL should implement procedures to ensure that the costs of air services provided to non-UNMIL entities are recovered promptly.**

*UNMIL accepted recommendation 5 and stated that it would amend existing procedures on recovery of costs to require the submission of cost recovery inter-office memoranda to the Finance and Budget Section within 10 days after completion of the flight. Recommendation 5 remains open pending receipt of evidence of implementation of the revised cost recovery procedures.*

#### Performance evaluation and assessment reports were prepared

36. The DKPO/DFS Aviation Safety and Aviation Manuals required UNMIL to conduct: individual aircraft inspection at the beginning of each contract or letter of assist; and quarterly and semi-annual performance evaluations and assessments of commercial aircraft and troop-contributing country aircraft. After approval by the Director of Mission Support or his/her designees, the inspection and quarterly reports were to be submitted to DFS.

37. A review of 9 out of 14 inspection reports of aircraft that arrived during the audit period indicated that inspections were conducted, and the results compiled and submitted to DFS as required. A review of all 44 performance evaluations and assessments conducted during the audit period indicated that performance evaluations and assessments were completed. However, UNMIL took an average of 96 days from the completion of the evaluation to forward the relevant report to DFS. This was because during absences of designated approvers, the assigned officers-in-charge did not have access to the Aviation Management System to approve the reports. Subsequent to the audit, UNMIL provided access to officers-in-charge to ensure that performance evaluation and assessment reports were being submitted in a timely manner. Based on the action taken, no recommendation was made.

## **IV. ACKNOWLEDGEMENT**

38. OIOS wishes to express its appreciation to the Management and staff of UNMIL 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 Mission in Liberia

Recom. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	C/ O <sup>3</sup>	Actions needed to close recommendation	Implementation date <sup>4</sup>
4	UNMIL should improve the functioning of the Aviation Safety Council and establish a mechanism to monitor the implementation of all recommendations pertaining to aviation safety.	Important	O	Receipt of copies of minutes of the Aviation Safety Council meetings.	March 2015
5	UNMIL should implement procedures to ensure that the costs of air services provided to non-UNMIL entities are recovered promptly.	Important	O	Receipt of evidence of implementation of the revised cost recovery procedures.	March 2015

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> C = closed, O = open

<sup>4</sup> Date provided by UNMIL in response to recommendations.

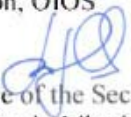
# **APPENDIX I**

## **Management Response**

*Office of the Special Representative of the Secretary General*

Date: 20 November 2014

**TO:** Ms. Eleanor T. Burns  
Chief, Peacekeeping Audit Service  
Internal Audit Division, OIOS

**FROM:** Karin Landgren   
Special Representative of the Secretary General  
United Nations Mission in Liberia

**SUBJECT:** UNMIL response to the draft report on an audit of air operations in the United Nations in Liberia (Assignment No. AP2013/626/05)

Thank you for providing us with the opportunity to comment on the above referenced audit.

Please see the comments of the mission to the audit in the attached matrix, as requested in your memorandum No. IAD-14, dated 07 November 2014. A Word version of the matrix is immediately provided to you via e-mail, while a hardcopy of the matrix and this signed memorandum will be delivered by Mail & Pouch.

Regards

CC: Mr. Hubert Price, Director of Mission Support, UNMIL  
Ms. Denise Wilman, Chief of Staff, UNMIL  
Mr. Francisco Rouillon, Chief Integrated Support Services UNMIL  
Mr. Kuldeep Malik, Chief Aviation Section, UNMIL  
Mr. Bernard Philips, Officer-in-Charge, Audit Focal Point, UNMIL  
Ms. Cynthia Avena-Castillo, Professional Practices Section, Internal Audit Division, OIOS

Management Response

Audit of air operations in the United Nations Mission in Liberia

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
[Redacted Content]						
[Redacted Content]						

<sup>1</sup> 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.

<sup>2</sup> 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 Mission in Liberia

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
4	UNMIL should improve the functioning of the Aviation Safety Council and establish a mechanism to monitor the implementation of all recommendations pertaining to aviation safety.	Important	Yes	Chief Air Safety	March 2015	UNMIL Aviation Safety Unit has improved the functioning of the Aviation Safety Council by developing an action matrix to monitor the timely implementation of the recommendation made by the Aviation Safety Council. Additionally, minutes of the Council are systematically recorded and shared with the various stakeholders for action purpose (Evidence provided to the auditors).
5	UNMIL should implement procedures to ensure that the cost of air services provided to non-UNMIL entities are recovered promptly.	Important	Yes	Chief Aviation	March 2015	The existing Standard Operating Procedure on cost recovery will be amended to allow submission of cost recovery Inter Office Memoranda to Finance/Budget minimum ten (10) working days after the task completion. The proposed amendments will be integrated into UNMIL Aviation Standard Operating Procedure annual revision by January 2015 (Evidence provided to the auditors).