



INTERNAL AUDIT DIVISION

REPORT 2024/080

**Audit of contingent-owned equipment
in the United Nations Mission in the
Republic of South Sudan**

**UNMISS needed to address important
deficiencies in the contingent-owned
equipment inspection process and
ammunition storage**

**23 December 2024
Assignment No. AP2024-633-04**

Audit of contingent-owned equipment in the United Nations Mission in the Republic of South Sudan

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of contingent-owned equipment (COE) in the United Nations Mission in the Republic of South Sudan (UNMISS). The objective of the audit was to assess the effectiveness and efficiency of the management of COE in UNMISS. The audit covered the period from 1 July 2022 to 31 March 2024 and included: (i) oversight and performance monitoring; (ii) verification of equipment and self-sustainment; (iii) cost recoveries; and (iv) ammunition storage, handling and expenditure.

The COE and Memorandum of Understanding Management Review Board functioned per its terms of reference. However, OIOS noted important deficiencies that UNMISS needed to address including conducting timely arrival inspections and enhancing quarterly and periodic inspections and ammunition storage to enhance the overall management of contingent-owned equipment in the Mission.

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

- Strengthen coordination with the United Nations Headquarters and relevant Troop-Contributing Countries to establish a robust notification mechanism for inbound contingent-owned equipment, ensuring timely communication for arrival inspections within the stipulated 30-days;
- Enhance oversight and accountability for inspections, including adequate tracking of equipment usage and serviceability, enforcing the recording of odometer and hour meter readings, and ensuring that flagged discrepancies are investigated and addressed in a timely manner; and
- Expedite the implementation of infrastructure improvements for ammunition storage areas to assure the safety of personnel, and enforce the requirement that contingents timely complete the modifications of ammunition storage containers.

UNMISS 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 contingent-owned equipment in the United Nations Mission in the Republic of South Sudan

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of contingent-owned equipment (COE) in the United Nations Mission in the Republic of South Sudan (UNMISS).
2. To carry out its mandate, UNMISS relies on the equipment and materials provided by troop-contributing countries and police-contributing countries (T/PCCs). These COE range widely, including but not limited to vehicles, communication devices, weapons, aircraft, medical facilities, and engineering equipment and tools. The deployment of COE facilitates a practical and flexible approach to sourcing the vast array of logistical, operational, and support that UNMISS requires to carry out its peacekeeping operations.
3. The 2023 Manual on policies and procedures concerning the reimbursement and control of COE of T/PCCs participating in peacekeeping missions (the COE Manual) details the procedures authorized by the General Assembly for determining reimbursements to Member States for COE. The COE Manual contains the policies, procedures and actions to be followed by United Nations Headquarters and Peacekeeping Missions, as well as the procedures and best practices to be implemented in the field for the verification and control of the COE and management of Memoranda of Understanding (MOUs) between the United Nations and T/PCCs contributing resources to United Nations.
4. The T/PCCs are entitled to reimbursements based on verification reports submitted by the Mission. The reimbursements are calculated according to the rates prescribed in the COE Manual, considering items and quantities defined in the respective MOUs. Reimbursements are limited to the number of personnel, items of serviceable major equipment and self-sustainment services. Reimbursements for minor equipment and consumables are made based on troop or police strength. Self-sustainment is a logistics support concept for troop/police units in a peacekeeping mission whereby the T/PCC provides some specific or all logistics support to the contingent or police unit on a reimbursable basis. Self-sustainment services are reimbursed by the United Nations on a per person/per month basis.
5. In addition to the COE Manual, UNMISS has developed specific procedures for accounting, management, control and monitoring of the COE, including: (a) standard operating procedure (SOP) on the disposal of COE within the Mission issued in January 2023; (b) SOP on the provision of United Nations owned equipment (UNOE), supplies, consumables and support services to the military and formed police units in UNMISS issued in April 2023; and (c) SOP on the management of ammunition held by Military contingents and Formed Police Unit in UNMISS issued in March 2024.
6. The UNMISS COE/MOU Management Unit (COE Unit) is responsible for ensuring that the resources of the contingents are aligned with the Missions' requirements by coordinating all aspects related to the daily management of MOUs, conducting COE verifications and ensuring monitoring and control processes, and reporting protocols are diligently done. Positioned within the Mission's Operations and Resources Management Pillar of the Mission Support Division, the Unit is led by a Chief at the P-4 level who reports to the Chief of the Mission Support Centre. Supporting the Unit Chief are a P-3 level COE officer, five field service staff, a national professional officer, five United Nations volunteers, four military staff officers, and one individual police officer.
7. UNMISS utilizes the Uniformed Capabilities Management (UCM) module of Umoja to manage the deployment, administration, and tracking of uniformed personnel and equipment. As of 31 March 2024,

35 units (31 military contingents and 4 formed police units) for 14,058 out of budgeted 18,038 personnel and 11,757 pieces of major equipment were deployed in accordance with individual MOUs between the United Nations and 14 T/PCCs member states. Budgeted troop and police strengths for the fiscal years 2022/23 and 2023/24 were unchanged at 16,758 and 1,280, respectively. Table 1 below shows the UNMISS budget for personnel, major equipment and self-sustainment for the 2022/23 and 2023/24 fiscal years.

Table 1: UNMISS troop/police personnel and equipment budget for 2022/23 and 2023/24 fiscal years

Troop and police contingent personnel and equipment budget		2022/23	2023/24
Military Contingents		\$'000	\$'000
	Troop personnel cost	448,666	455,528
	Contingent-owned equipment: major equipment	89,064	89,064
	Contingent-owned equipment: self-sustainment	51,160	54,417
	Sub-total	588,890	599,009
Formed Police Units			
	Formed police personnel cost	26,680	27,149
	Contingent-owned equipment: major equipment	4,710	4,714
	Contingent-owned equipment: self-sustainment	3,233	4,328
	Sub-total formed police units	34,623	36,191
Total budget		623,513	635,200

Source: UNMISS approved budgets

8. Comments provided by UNMISS are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

9. The objective of the audit was to assess the effectiveness and efficiency of the management of COE in UNMISS. The audit was included in the 2024 risk-based work plan of OIOS due to the financial and operational risks associated with the management of the COE.

10. OIOS conducted this audit from July to October 2024. The audit covered the period from 1 July 2022 to 31 March 2024. Based on an activity-level risk assessment, the audit covered higher and medium risk areas in COE management, including: (i) oversight and performance monitoring; (ii) verification of personnel, equipment and self-sustainment; (iii) cost recoveries; and (iv) ammunition storage, handling and expenditure.

11. The audit methodology included: (a) reviews of minutes of the COE and Memorandum of Understanding Management Review Board (CMMRB) and Weapons and Ammunition Advisory Board (WAAB) to ascertain the effectiveness of governance measures put in place; (b) review of management of key performance indicators to evaluate their effectiveness in identifying areas for improvement; (c) analysis of data extracted from UCM to identify trends, anomalies, and any non-compliance with established standards; (d) participating in and observing physical verification inspections to validate the accuracy and completeness of reported information; and (e) interviews with key personnel to gain insights into operational practices and challenges faced.

12. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

III. AUDIT RESULTS

A. Oversight and performance monitoring

The COE and MOU Management Review Board functioned as per its terms of reference

13. The CMMRB was required to oversee and ensure that T/PCCs maintain optimal personnel, equipment, and self-sustainment capabilities during deployment. This responsibility included making recommendations for amendments to MOUs based on identified performance issues or operational changes and reporting T/PCCs to United Nations Headquarters that consistently fail to meet the serviceability standards outlined in the MOUs.

14. UNMISS had established an operational CMMRB. The terms of reference of the CMMRB were last updated in December 2022, and since then, no significant changes have been required. The review of meeting minutes for the seven quarters under review noted that the Board met eight times, and all relevant parties attended the meetings. The minutes demonstrated that the CMMRB provided high-level, cross-functional guidance on COE assessments and periodically reviewed the capabilities, equipment, and self-sustainment of contingents and police units required to meet the Mission's operational needs. The Board also communicated the Mission's inputs and recommendations on COE policy issues, MOU amendments, and actions requiring attention from T/PCCs to the Department of Peace Operations and Department of Operational Support.

- The Board proactively identified COE issues impeding operational effectiveness and initiated corrective actions. For instance, having noted that certain operations were not initiated due to the unsuitability of available equipment (T/PCCs had deployed tracked armored personnel carriers instead of wheeled ones) and a lack of all-terrain vehicles (ATVs), the Board in its meeting on 22 June 2023 recommended that seven TCCs already deployed in the Mission contribute 10 ATVs each to assist the Mission to operate all year round as these vehicles could be used even in flooded areas. Consequently, the addition of 70 ATVs as a new line item in the MOU, under wet-lease arrangements, was approved and awaiting implementation.
- Furthermore, after reviewing staffing requirements and proposed deployments and recognizing the underutilization of the 15-member COVID-19 augmentation team due to the reduction of the risk, the Board recommended their repatriation and subsequent amendment to the MoU to reduce the troop strength. The Board also recommended the rejection of a request to include ophthalmologists, ear, nose and throat specialists in a TCC hospital due to limited cases within the Mission and the availability of local service providers. The Board, however, recommended the deployment of psychiatrists to a level 2 plus hospital to enhance mental health support within the Mission.
- The CMMRB was also following up on its recommendations and, where relevant, made changes to reflect the realities (in terms of cost and time) of the situation within the Mission. For example, a significant challenge faced by UNMISS was the high cost of repatriating outdated equipment. To mitigate high expenses, the Mission sometimes requested permanent missions to authorize equipment disposal within the Mission area rather than repatriating them. Also, a request to replace some tracked armored personnel carriers with wheeled ones was rejected as the process would be lengthy and at high costs to the Mission.

15. OIOS review of the minutes also noted extended delays in implementing certain recommendations. For instance, it took five years to fulfill the request initiated on 15 November 2018 to deploy very high-frequency radios for one TCC. These delays were largely attributed to pending approvals from national

authorities, permanent missions, and logistical constraints. OIOS noted that this delay, while significant, was outside of the control of the Mission.

Mission effectively monitored key performance indicators on COE

16. UNMISS is required to use key performance indicators (KPIs) to identify critical areas for improvement in COE management, aiming to enhance operational readiness and Mission effectiveness. These KPIs, summarized in table 2, are designed to provide senior management insights into COE-related activities, highlighting trends and areas requiring improvement.

Table 2: Key performance indicators

	Description of key performance indicator
KPI 1	Timeliness in the submission of verification reports
KPI 2	Percentage of equipment physically verified, targeting 100 % compliance with a tolerance of 10 %
KPI 3	Compliance of deployed equipment with MOU requirements
KPI 4	Serviceability of major equipment
KPI 5	Availability of serviceable major equipment in accordance with MOU requirements
KPI 6	Compliance with self-sustainment requirements

17. OIOS reviewed all seven quarterly COE KPI status reports prepared by UNMISS during the audit period and noted that the Mission consistently reported achieving full compliance with the requirement to prepare and submit timely verification reports (KPI 1). The Mission reported having achieved 100 per cent compliance in verifying all equipment during all seven quarters (KPI 2). KPI 3 and KPI 4 achieved 94 and 93 per cent respectively. KPI 5 on availability, integrates both deployed equipment and their serviceability, thereby providing a comprehensive view on how many of the required equipment were actually operating effectively. It was noted that the Mission averaged 88 per cent (unsatisfactory) and 96 per cent (satisfactory) ratings¹ for KPI 5 and KPI 6, respectively, during the seven quarters.

18. OIOS reviewed the use of performance reports by the Mission to address problem areas and shortfalls. The CMMRB meeting minutes, as referenced in the previous section, showed that UNMISS consistently monitored compliance with equipment deployment requirements, identified deficiencies, and took corrective actions when necessary. These meetings also addressed issues related to equipment serviceability, with actions proposed to increase the availability of operational equipment. Although the Mission faced some challenges, as reflected in an unsatisfactory average serviceability rate of 88 per cent, efforts were made to enhance performance and align with MOU requirements. Compliance with self-sustainment standards was largely achieved, with occasional deviations discussed and resolved during CMMRB meetings.

B. Verification of equipment and self-sustainment

Need to enhance inspections

19. UNMISS is required to perform arrival, operational readiness, and periodic inspections to verify that T/PCCs sustain their peacekeeping capabilities, major equipment, and self-sustainment as stipulated by the MOUs. Furthermore, the Mission must plan and execute detailed inspections and record the findings in the UCM database to enable United Nations Headquarters to accurately calculate reimbursements and implement necessary corrective measures to meet the minimum standards.

¹ KPI Coding - Fully Compliant: 100%; Satisfactory: 90-100%; Unsatisfactory: 70-90%; Critical Shortfall: <70%.

(a) *Arrival inspections*

20. OIOS review of all arrival inspection reports from the UCM system for major equipment showed that arrival inspections for 60 (representing 33 per cent) of the 183 pieces of major equipment received in the Mission during the audit period were conducted after the stipulated within 30 days, with the longest delay reaching 616 days. Delays in conducting arrival inspections presented a risk to the Mission's readiness and the operational capacity of equipment as the shortfalls could not be timely identified and resolved. For instance, arrival inspections determined that 28 items (15 per cent), including generators, water trucks, and ambulances, were unserviceable upon arrival. UNMISS explained that the COE Unit plans arrival inspections once informed of new deployments of major equipment. However, some T/PCCs deploy equipment on rotation flights without notifying the COE Unit. As a result, such equipment is only inspected when identified during scheduled regular inspections.

(b) *Quarterly and periodic inspections*

21. The Mission complied with inspection requirements for quarterly and periodic inspections. However, the audit identified the following potential weaknesses in the manner the inspections were conducted, as below:

- In the first quarter of 2024, 427 major equipment items in the inspection reports lacked signoffs by the Chief Logistics Officer, and 909 had generic designations.
- Some inspections were recorded on dates when staff who signed the reports were on leave. For instance, a staff member on leave from 16 December 2022 to 9 January 2023 was shown as conducting an inspection on 30 December 2022. UNMISS explained that staff on leave sometimes update UCM remotely based on spot inspection results submitted by personnel in technical sections. However, OIOS noted that such inspections often lacked the names of T/PCC representatives present and key details like odometer/hour-meeting readings, raising concerns about oversight and the need for greater accountability in reporting.
- The audit found 1,150 (10 per cent) of 11,757 deployed major equipment items unserviceable for over 21 months, including 694 unserviceable for over five years, without repair or repatriation. This prolonged unserviceability was affecting T/PCCs' operational effectiveness and mission tasks. While direct costs are avoided due to payment suspensions, personnel costs for operating the equipment continue and disposal poses challenges during liquidation. In the third quarter of 2024, UNMISS began identifying equipment unserviceable for over 12 months and issued memoranda to T/PCCs requiring repair or disposal within six months.
- The review of quarterly reports showed that 153 pieces of major equipment had registered less than 10 kilometres or limited hours of usage over the 21-month period, thereby raising the question of whether they were needed in the Mission. Additionally, 208 pieces had negative or incorrect odometer readings, with system alerts flagging these inconsistencies but not being acted upon. These discrepancies suggest that equipment usage is not being accurately monitored, hindering the ability to identify low-usage equipment for potential disposal or repatriation.

22. The above occurred as the COE Unit was not sufficiently adhering to established inspection timelines, and there was inadequate coordination mechanism to ensure timely information to the COE Unit of additional equipment brought in by TCCs. Inadequate tracking of equipment usage, lack of enforcement of the requirement to accurately record odometer and hour meter readings and lack of accountability in the inspection processes also contributed to the weaknesses identified. This exposes the Mission to the risk that

inspections may be inaccurately conducted or reported without the required level of detail, thereby undermining the reliability and integrity of the inspection results.

- (1) UNMISS should strengthen coordination with the United Nations Headquarters and relevant Troop-Contributing Countries through their Permanent Missions to establish a robust notification mechanism for inbound contingent-owned equipment, ensuring timely communication for arrival inspections within the stipulated 30-days.**

UNMISS accepted recommendation 1 and stated that the COE/MoU Management Unit was drafting a fax to the Uniform Capabilities Support Division for dissemination to the respective Permanent Missions stressing the importance of timely reporting new COE to the Unit once they arrive in the Mission. A memorandum is also being drafted to the deployed contingents in the Mission through the Force Headquarters to ensure prompt reporting of any new deployment of COE to the Unit.

- (2) UNMISS should enhance oversight and accountability for inspections, including accurate tracking of equipment usage and serviceability, enforcing the recording of odometer and hour meter readings, and ensuring that flagged discrepancies are investigated and addressed in a timely manner.**

UNMISS accepted recommendation 2 and stated that the Mission would implement the recommendation in accordance with the provisions of 2023 COE manual, requiring contingent equipment to have a functional odometer, hour meter or kilowatt hour-meter, as appropriate, to be considered fully operationally functional and reimbursable, effective 1 July 2024. The provisions have been implemented in Quarter 3 of 2024 and shall be strictly monitored to ensure the eligibility of the applicable equipment for reimbursement and better tracking of usage.

C. Cost recovery

Need to clarify roles and responsibilities for cost recovery

23. UNMISS must establish clear cost recovery measures for the support provided to T/PCCs and national support elements (NSEs²) beyond the requirements outlined in their respective MOUs.

24. UNMISS explained that, as a general rule, the Mission did not supply major equipment support to T/PCCs unless it was deemed essential for life support or medical needs, in which case no recoveries are made. However, OIOS noted that no recoveries were made for services and supplies to T/PCCs and NSEs (there were 48 NSEs) due to a lack of clarity on the roles and responsibilities within UNMISS for recovering costs beyond MOU requirements. For example:

- Even though the Transport Section is responsible for maintaining records of equipment and services provided to T/PCCs and NSEs, they stated that it is the responsibility of the COE Unit to maintain such records.
- Although the responsibility for passenger and cargo manifests lies with MovCon, the Section reported that they only oversee the annual rotation of TCC/PCC units as specified in the MOUs and that associated cost recoveries are processed by the Aviation Section (for air transport) and the Transport Section (for road transport).

² National Support Elements are additional personnel beyond MOU requirements, deployed by Troop/Police Contributing Countries to provide logistical and administrative support to their contingents

- FTS provided a list of 696 UNOE items supplied by the Mission to T/PCCs with a total acquisition value of \$877,656. A review of this list revealed that 257 items, with a cumulative acquisition value of \$435,518, had surpassed the established useful life of FTS equipment, for which the upper limit was seven years. However, there was no clear indication that an assessment had been conducted regarding potential cost recoveries or whether a formal decision had been made not to pursue recovery.

25. UNMISS initiated action to clarify the responsibilities of the technical sections for the recoveries relating to NSEs.

D. Ammunition storage, handling and expenditure

Reimbursements for ammunition complied with United Nations procedures

26. UNMISS needed to ensure that reimbursements for ammunition complied with specified criteria, which include its use in operations, authorized training exceeding United Nations standards, and appropriate disposal within the Mission area.

27. OIOS reviewed all 19 operational ammunition expenditure certificates for the disposal of 560,315 rounds of used, expired, or damaged ammunition through the United Nations Mine Action Service and confirmed they were properly reviewed and approved. This included 12 rounds expended during active hostilities, with the remainder classified as expired or damaged. These reviews demonstrated that the Mission fulfilled its obligation to ensure ammunition reimbursements to T/PCCs were based on duly authorized and validated certificates, in full compliance with United Nations policies.

Need to complete upgrading of ammunition storage areas

28. Ammunition storage facilities must strictly adhere to the United Nations Manual on Ammunition Management (UNMAM) standards, ensuring that all ammunition storage areas (ASAs) meet established requirements for safe storage conditions and adequate separation distances. T/PCCs are responsible for modifying ammunition storage containers, while the Mission oversees the rehabilitation of ASAs.

29. OIOS participated in COE inspections at two contingents in Tomping and UN House, identifying two critical issues: (i) a significant number of expired ammunitions; and (ii) ammunition storage containers positioned closer to contingent accommodations and office spaces than the prescribed safety distances, in violation of safety protocols. Interviews with relevant Mission management noted that when the Mission was established in July 2011, TCCs deployed excessive ammunition, much of which have now exceeded their shelf lives. To compound the issue, limited space in UNMISS camps made it impossible to meet the prescribed safety distances between contingent accommodations and ammunition storage containers.

30. To address these challenges, UNMISS established the Weapons and Ammunitions Advisory Board (WAAB) to evaluate storage conditions and enhance the safe handling and maintenance of ammunition. On 1 August 2024, UNMISS restructured and renamed the WAAB as the Ammunition Management Board. This restructuring expanded the Board's mandate from advisory functions to active oversight, allowing it to focus exclusively on ammunition management and compliance.

31. The OIOS review found that the WAAB met only four times out of the required seven during the audit period while several critical issues identified by the board remained unresolved:

- The Mission faced prolonged delays in disposing and replenishing expired or damaged ammunition, mainly due to the lack of national approvals despite repeated requests. For instance, significant quantities of ammunition were deemed unserviceable, with one contingent reporting up to 98 per cent of its stock as unusable prior to replenishment. These delays further exacerbated challenges related to operational readiness and storage challenges.
- Of the 35 ASAs housing high explosives, only two were rated "satisfactory" per UNMAM standards. Rehabilitation progress has been slow, constrained by financial limitations. UNMISS adopted a phased approach, planning to rehabilitate five ASAs in 2024/25 and another five in 2025/26. As of August 2024, while contracts for overhead protection at five ASAs were finalized, task orders for the Engineering Section to begin work had not been issued.
- Ammunition was often stored in tents and shipping containers without temperature control, increasing risks of spoilage and accidental explosions. A review of operational ammunition expenditure certificates revealed that 132,023 of the 560,315 rounds disposed of during the audit period were corroded due to South Sudan's harsh environmental conditions. These losses underscore the need for improved storage solutions, such as temperature and humidity controls, to prevent future spoilage.
- Although container modifications were initially scheduled for completion by 30 November 2022, progress has been slow, with only 91 of 202 containers meeting compliance standards as of August 2024. These delays have perpetuated preventable spoilage of ammunition, for which the Mission reimburses T/PCCs.

32. The above occurred because, despite the Mission's financial constraints, neither the Mission nor the T/PCCs prioritized and expedited the necessary improvements. Additionally, the absence of timely execution and consistent oversight of comprehensive recommendations and remediation plans, coupled with inadequate follow-up on their implementation, hindered efforts to ensure compliance and effectively mitigate risks, compromising the safety and security of personnel.

(3) UNMISS should: (i) expedite the implementation of infrastructure improvements for ammunition storage areas to assure the safety of personnel; and (ii) enforce the requirement that contingents timely complete the modifications of ammunition storage containers.

UNMISS accepted recommendation 3 and stated that the Mission acknowledged the need to accelerate the upgrade of ammunition storage facilities to align with United Nations Manual on Ammunition Management standards. The Mission also stated that significant progress has been made in the construction of overhead protection, with plans to fully implement in all sites by 2027. Efforts are ongoing to ensure the safety of personnel through risk mitigation while adhering to the explosive limits licensing process. To date, 108 of 212 ammunition storage containers have been upgraded by the T/PCC contingents to meet compliance standards. The UNMISS Ammunition Management Board, during its meeting held on 29 November 2024, has set an implementation timeline until the end of December 2025 for the modification of all remaining ammunition containers by respective T/PCCs contingents.

IV. ACKNOWLEDGEMENT

33. OIOS wishes to express its appreciation to the management and staff of UNMISS 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 contingent-owned equipment in the United Nations Mission in the Republic of South Sudan

Rec. no.	Recommendation	Critical ³ / Important ⁴	C/ O ⁵	Actions needed to close recommendation	Implementation date ⁶
1	UNMISS should strengthen coordination with the United Nations Headquarters and relevant Troop-Contributing Countries through their Permanent Missions to establish a robust notification mechanism for inbound contingent-owned equipment, ensuring timely communication for arrival inspections within the stipulated 30-days.	Important	O	Receipt of evidence of implementation	1 July 2025
2	UNMISS should enhance oversight and accountability for inspections, including accurate tracking of equipment usage and serviceability, enforcing the recording of odometer and hour meter readings, and ensuring that flagged discrepancies are investigated and addressed in a timely manner.	Important	O	Receipt of evidence of sustained implementation through to the end of the second quarter of 2025 and plan to ensure continuity.	1 July 2025
3	UNMISS should: (i) expedite the implementation of infrastructure improvements for ammunition storage areas to assure the safety of personnel; and (ii) enforce the requirement that contingents timely complete the modifications of ammunition storage containers.	Important	O	Receipt of evidence of sustained implementation	30 December 2025

³ 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.

⁴ 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.

⁵ Please note the value C denotes closed recommendations whereas O refers to open recommendations.

⁶ Date provided by UNMISS in response to recommendations.

APPENDIX I

Management Response

UNITED NATIONS

United Nations Mission
in South Sudan



UNMISS

NATIONS UNIES

Mission des Nations Unies
au Soudan du Sud

Date: 19 December 2024

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

From: Guang Cong
Officer-in-Charge, UNMISS

Subject: **Draft Report on an Audit of Contingent- Owned Equipment in the United Nations Mission in the Republic of South Sudan (Assignment No. AP2024-633-04)**

1. UNMISS acknowledges receipt of the draft report on the Audit of Contingent-Owned Equipment in UNMISS, issued by OIOS on 11 December 2024.
2. Attached herewith is our Management Response addressing the three (3) recommendations outlined in the report. Kindly note that the Mission has accepted all the recommendations and has identified the responsible individuals, along with the target implementation dates.
3. Thank you for your consideration and support.

cc: Lt. Gen. Mohan Subramanian
Ms. Victoria Browning, UNMISS
Ms. Christine Fossen, UNMISS
Mr. Aggrey Kedogo, UNMISS
Mr. Rahul Batra, UNMISS
Ms. Daniela Wuerz, UNMISS

Management Response

Audit of contingent-owned equipment in the United Nations Mission in the Republic of South Sudan

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation Date	Client comments
1	UNMISS should strengthen coordination with the United Nations Headquarters and relevant Troop-Contributing Countries through their Permanent Missions to establish a robust notification mechanism for inbound contingent-owned equipment, ensuring timely communication for arrival inspections within the stipulated 30-days.	Important	Yes	CORMS	1 July 2025	<ol style="list-style-type: none"> COE/MOU Management Unit is drafting UNMISS fax to UCSD for further dissemination with the respective PMs on the importance of reporting the new deployments to UNMISS COE Unit once arrived in the Mission area. COE/MOU Management Unit is drafting a memo to the deployed units in the Mission through FHQ stressing the importance of reporting the new COE deployment in a timely manner to COE Unit.
2	UNMISS should enhance oversight and accountability of inspections, including adequate tracking of equipment usage and serviceability, enforcing the recording of odometer and hour meter readings and ensuring that flagged discrepancies are investigated and addressed in a timely manner.	Important	Yes	CORMS	1 July 2025	<ol style="list-style-type: none"> UNMISS will implement the recommendation in accordance with the provisions of 2023 COE manual, requiring contingent equipment to have a functional odometer, hour meter or kWh-meter, as appropriate, to be considered fully operationally functional and reimbursable, effective 1 July 2024. The provisions have been implemented in Q3/2024 and shall be strictly monitored to ensure the eligibility of the applicable equipment for reimbursement and better tracking of its utilization.

¹ Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

² Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.

Management Response

Audit of contingent-owned equipment in the United Nations Mission in the Republic of South Sudan

Rec. no.	Recommendation	Critical ³ / Important ⁴	Accepted? (Yes/No)	Title of responsible individual	Implementation Date	Client comments
3	UNMISS should: (i) expedite the implementation of infrastructure improvements for ammunition storage areas to assure the safety of personnel; and (ii) enforce the requirement that contingents timely complete the modifications of ammunition storage containers.	Important	Yes	CORMS	(i) Overhead Protection (OHP): 5 ASAs (15 containers) by 30 Dec. 2025 (ii) Ammunition Storage Container Modification: 30 Dec. 2025	(i) Structural Improvements of Ammunition Storage Areas (ASAs): UNMISS acknowledges the need to accelerate the upgrading of ammunition storage facilities to align with UNMAM standards. Significant progress has been made in the following areas: <ul style="list-style-type: none"> • Overhead Protection (OHP): OHP in five ASA locations was planned for 2023 and is being constructed using the budget for FY 2024–2025. The construction of OHPs at an additional seven locations has been proposed for the next financial year. The overall implementation plan aims to finalize the remaining OHPs in other ASAs by the end of 2027, upon the availability of the necessary budget. • Compliance with Safety Protocols: Efforts are ongoing to ensure safety of personnel through risk mitigation efforts. The Mission is adhering to the Explosive Limit Licensing (ELL) process for risk assessment and mitigation as per International Ammunition Technical Guidelines (IATG). (ii) Ammunition Storage Container Modification: It is important to note that providing standard ammunition storage containers is the responsibility of the T/PCC contingents. To date, a total of 108 containers out of 212,

³ 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.

⁴ Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.

Management Response

Audit of contingent-owned equipment in the United Nations Mission in the Republic of South Sudan

Rec. no.	Recommendation	Critical ³ / Important ⁴	Accepted? (Yes/No)	Title of responsible individual	Implementation Date	Client comments
						<p>have been upgraded by the T/PCC contingents to meet compliance standards. The UNMISS Ammunition Management Board (AMB), during its meeting held on 29 November 2024, has set an implementation timeline until the end of December 2025 for the modification of all remaining ammunition containers by respective T/PCCs contingents.</p>