

INTERNAL AUDIT DIVISION

REPORT 2021/073

Audit of rations management in the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic

The Mission needed to enhance training to formed units' logistics officers to strengthen their capacity in rations management, as well as conduct regular food safety and hygiene inspections at all locations

23 December 2021 Assignment No. AP2020-637-06

Audit of rations management in the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of rations management in the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic (MINUSCA). The objective of the audit was to assess the efficiency and effectiveness of rations management in MINUSCA. The audit covered the period from July 2019 to June 2021 and included the major aspects of rations management including requisition and delivery process; management of the warehouse, quality control, reserves stock and waste disposal; invoicing and payments; and contractor's performance monitoring.

MINUSCA issued bulk orders and final food orders to contractors within the contractual timeframe, implemented appropriate procedures over goods imported duty-free, monitored the level of reserves maintained by the contractor and properly verified and paid invoices in a timely manner. However, MINUSCA needed to enhance the training it provides to formed units' logistics officers to strengthen their capacity and conduct regular food safety and hygiene inspections at all formed unit locations.

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

- Implement a regular training programme that considers formed units' rotation cycle to build the capacity of logistics officers of the formed units on the electronic rations management system for them to perform their functions effectively;
- Expedite the construction of water treatment and bottling plants to supply water for daily and operational consumption of Mission personnel; and
- Address the logistical and operational challenges faced by the Rations Unit and consider having joint inspection teams of the Rations Unit and Force Medical Office to ensure adequate inspections are conducted to ensure proper standards are in place.

MINUSCA accepted the recommendations and has initiated actions to implement them. Actions needed to close the recommendations are included in Annex 1.

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Audit of rations management in the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic

I. BACKGROUND

- 1. The Office of Internal Oversight Services (OIOS) conducted an audit of rations management in the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic (MINUSCA).
- 2. General Assembly resolution (A/RES/65/289), adopted on 30 June 2011, requires missions to ensure effective management of rations and to monitor and evaluate quality management systems of rations contractors to ensure supply of food quality and hygienic conditions are maintained in accordance with established standards. MINUSCA provided food rations (fresh, frozen, dried and canned food items), bottled water and combat ration packs (CRPs) to sustain an average of 12,000 military and formed police personnel. MINUSCA acquires rations through a turnkey service contract established on 1 March 2017, with a not-to exceed (NTE) amount of \$227.6 million and another contract for the supply of CRPs established on 28 June 2017, with NTE amount of \$106.1 million.
- 3. The Mission uses the electronic Rations Management System (eRMS), a web-based application for rations management for: the development of recipes, menu plans and food orders; updating final feeding strengths; accounting for those rations received; evaluating contractors' performance; reconciling accounts and creating invoices.
- 4. The MINUSCA Rations Unit is responsible for the day-to-day management of rations, including the contractors' performance. The Unit is headed by a Chief at the FS-6 level who reports through the Chief, Life Support Section to the Chief of Service Delivery Management. The Unit has 19 approved posts consisting of six international staff, three United Nations volunteers, five national staff and five military staff officers.
- 5. MINUSCA budgets for rations (including CRPs) for 2019/20 and 2020/21 were \$53.6 million and \$46.7 million, respectively. As of September 2021, the rations contractor had a warehouse in Bangui and supplied rations to 86 locations (73 for military and 13 for formed police units). During these two financial years, MINUSCA placed a total of 5,494 food orders to the contractor for the supply of 19,080 metric tons of food rations to military and police personnel from 19 troop and police contributing countries.
- 6. Comments provided by MINUSCA are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

- 7. The objective of the audit was to assess the efficiency and effectiveness of rations management in MINUSCA.
- 8. This audit was included in the 2021 risk-based work plan of OIOS due to operational and financial risks related to the provision of rations to uniformed personnel serving in MINUSCA.
- 9. OIOS conducted this audit from June to September 2021. The audit covered the period from July 2019 to June 2021. Based on an activity-level risk assessment, the audit covered higher and medium risks areas in rations management including: the requisition and delivery process; management of the warehouse,

quality control, reserves stock and waste disposal; invoicing and payments; and contractor's performance monitoring.

- 10. The audit methodology included: (a) interviews with key personnel, (b) review of relevant documentation, (c) analytical review of data, (d) sample testing of randomly selected final food orders and related menu plans and bulk food orders, and (e) physical inspections of the contractor's warehouse in Bangui, and the rations stores and kitchen facilities of 15 formed units in the Mission.
- 11. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

III. AUDIT RESULTS

A. Requisitioning and delivery of rations

Need to strengthen formed units' capabilities in the management of food orders

- 12. A review of bulk and final food orders issued by the Rations Unit to the contractor showed that food provisioning was within the United Nations rations scale maximum of 4,500 calories per person per day and the prescribed ceiling man day rate of €6.72. The bulk and final food orders prepared by the Rations Unit were based on menu plans prepared by formed units and ensured adequate food provisioning taking into consideration the diverse food cultures and the feeding strength. In addition, unit prices used in the final food orders corresponded with prices in the signed rations contract.
- 13. OIOS sample testing of final food orders and their corresponding meal plans and bulk orders recorded in eRMS showed that the Rations Unit issued bulk orders within the contractual timeline of 84 days prior to the commencement of each 28-day meal period, and final food orders were issued within the required timeframe of 21 days prior to the first consumption day of each meal week. However, although all formed units are required to use eRMS to develop menu plans, submit food orders and inventory reports, provide details on storage conditions (temperature controlled) and update final feeding strengths, they did not always comply with the established procedures as outlined in the following paragraphs.
- 14. From a review of 93 of the 5,494 final food orders: (a) 61 meal plans were submitted late; (b) the Rations Unit had to create 44 menu plans on behalf of 29 formed units that did not meet the deadline or had challenges with internet access; and (c) although eRMS had controls to ensure segregation of responsibilities, 13 of the 44 meal plans created and submitted by the Rations Unit, were submitted and approved by the same staff with assistance from the eRMS administrators. This bypassed the established control but was done to ensure that formed units would not run out of food supplies.
- 15. Inventory reports were submitted for only 31 of 93 meal periods and the Rations Unit attributed this to internet connectivity challenges. However, 60 per cent of these formed units were based in Bangui and at three sector headquarters, where there were generally minimal interruptions to internet connectivity. Also, 9 of 31 inventory reports received included inaccuracies that were not corrected by the Rations Unit in a timely manner. For example, a military battalion unit reported excess stock of 2,036 eggs and 334 kilograms of frozen chicken as of 4 April 2021. Another formed police unit reported negative stocks of various items including kidney beans and long grain rice as of 7 March 2020. The Rations Unit explained that the closing stock was reported in error as surplus, and the negative stocks were because they did not use the correct reporting format. These errors were corrected by September 2021.

- 16. Formed units were required to submit troop strength reports 27 days in advance of the first consumption day of the respective meal period to enable the Rations Unit to confirm the feeding strength prior to sending final food orders to the contractor. Of the 93 reports, 28 were submitted timely, 58 did not contain the actual date of submission so the timeliness of submission could not be determined, and 7 were not submitted. As a result, the Rations Unit had to use troop strength numbers reported during the previous meal period for these 7 non-submitted cases and verify against the reports of troop strength analysis submitted by MINUSCA to the Office of Programme, Planning, Finance and Budget for each formed unit. Adjustments were then made based on verification of the number of troops in subsequent periods, where necessary.
- 17. Formed units were required to store frozen foods at temperatures below minus 18 degrees Celsius and fresh items at 4 degrees Celsius and send monthly reports to the Rations Unit to confirm compliance. However, temperature records were submitted for only 57 meal periods, of which 31 reports showed that items were stored at higher than prescribed temperatures. The Rations Unit informed that some records were misplaced during the COVID-19 pandemic when staff were working from home. Also, many formed units used contingent-owned chest/flat reefers which did not always have thermometers making temperature recordings difficult. For the 57 records submitted, the formed units did not always indicate the type of container and their location, making it difficult to check the accuracy of the records. The Rations Unit indicated that their quarterly inspection visits did not identify any spoilage of damages to food items due to poor functioning of refrigerated containers.
- 18. There was a need to strengthen the capability of formed units to effectively perform their responsibilities and use of eRMS as military/police logistic officers were not always fully aware of their responsibilities or adequately skilled in the rations management process. The Rations Unit informed that it provided trainings during initial arrivals and twice on a yearly basis, however, training records showed that only two training sessions took place, one in November 2019 and the other September 2020.
- 19. Inadequate management of inventory and troop strength reporting could result in wastage due to excess stock of rations.
 - (1) MINUSCA should implement a regular training programme that considers formed units' rotation cycle to build the capacity of logistics officers of formed units on the electronic rations management system for them to perform their functions effectively.

MINUSCA accepted recommendation 1 and stated that since the month of November 2021, it had started documenting the trainings targeting logistics officers of formed units. Six trainings have been conducted between 25 November and 3 December 2021.

MINUSCA ensured that imported food rations were used only for its operations

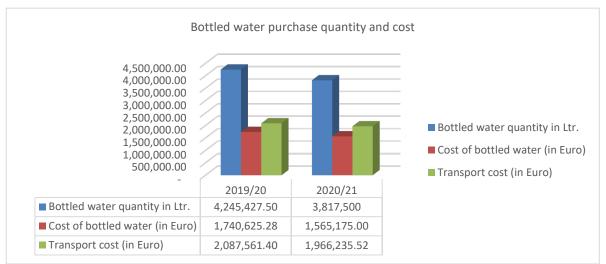
- 20. The Status of Forces Agreement between the United Nations and the Government of the Central African Republic exempts all goods imported for the official use of MINUSCA from direct taxes and charges of similar nature.
- 21. MINUSCA had developed a database to track all contractors' incoming rations shipments and to ensure all documents such as bills of lading, health certificates and packing lists were received prior to issuing endorsements on exemption from customs duties and taxes to the host government to confirm that consignments were for its sole use. The Rations Unit staff also conducted inspections at the contractor's warehouse in Bangui to verify that goods arriving matched those on shipping documents and the contractor stock management system was updated accordingly. The Rations Unit obtained inventory reports from the contractor and reconciled them with those rations delivered to the formed units and the stocks of rations at

the contractor's warehouse. All allegations of potential illegal importation of goods were promptly investigated by MINUSCA Security Investigation Unit and the Life Support Section management. OIOS concluded that the Mission implemented appropriate procedures and controls to ensure duty-free privileges were used for its exclusive purposes.

MINUSCA needed to implement cost-effective measures for drinking water

22. Formed units deployed water treatment plants (WTPs) to a maximum of three locations in accordance with their statement of unit's requirements. However, due to operational needs formed units were deployed to more than three locations, including to temporary operating bases, where suitable sources of water and/or WTPs for purification were not available. Because of this MINUSCA was providing units with bottled water, procured from the existing rations contract. However, this was not cost-effective as the rations' contractor procured bottled water from a local manufacturer at a cost to the Mission of ϵ 0.41 per litre plus transportation costs that ranged from ϵ 0.04 to ϵ 2.90 per litre by road and up to ϵ 6.62 per litre by air. This has resulted in a significant cost, estimated at about ϵ 29.7 million since the Mission was established in 2014, with ϵ 3.8 million and ϵ 3.5 million spent in 2019/20 and 2020/21, as shown in Figure 1.

Figure 1: Quantity and cost of bottled water purchased in the financial years 2019/20 and 2020/21



23. Moreover, OIOS analysis showed that although formed units were required to be self-sustained for the supply of water for daily consumption, most of the bottled water supplied by the Mission was for that purpose. This averaged 85 per cent and 84 per cent in 2019/20 and 2020/21, as shown in Figure 2. Considering the associated cost, this is not sustainable over the longer term.

Bottled water consumption 3,500,000 3,000,000 2,500,000 2,000,000 1,500,000 1,000,000 500,000 2019/20 2020/21 ■ Daily consumption (Ltr.) 3,198,719 2,815,125 ■ Consumed for operations (Ltr.) 484,226 381,639 Other consumption (Ltr.) 91,998 153,400.50 ■ Consumed for operations (Ltr.) Other consumption (Ltr.) ■ Daily consumption (Ltr.)

Figure 2: Quantity of bottled water consumed by purpose in the financial years 2019/20 and 2020/21

- 24. In July 2018, the Life Support and Engineering Sections discussed digging boreholes and installing additional WTPs in temporary operating bases. However, the Engineering Section was of the view that because of practical difficulties in drilling boreholes including the time required to mobilize and drill rigs, available rivers/streams should be used as the main source of water and be treated by contingent-owned WTPs. Nonetheless, in October 2020, based on a new cost-benefit analysis submitted to the Director of Mission Support (DMS) by the Life Support Section and supported by the Engineering Section, it has been agreed to reduce the supply of bottled water by drilling boreholes and providing WTPs to formed units. In December 2020, the DMS authorized the purchase of 20 WTPs and an extension of the Mission's drilling programme for boreholes (which had been done in some locations for supplying water to civilian staff) to temporary operating bases. The procurement process was still in progress at the time of the audit.
- 25. In February 2021, while awaiting implementation of the drilling programme, MINUSCA planned to construct four water bottling plants with capability of filling 20-litre reusable water bottles. This may in the medium term be less expensive and more environmentally friendly compared to 1.5-litre bottles that were being supplied. However, as of September 2021, this project was still in the study phase.
 - (2) MINUSCA should expedite the construction of water treatment and bottling plants to supply water for daily and operational consumption of Mission personnel.

MINUSCA accepted recommendation 2 and stated that it has developed a plan to provide potable water to troops in 10 temporary operating bases during 2021/22 to reduce the cost of bottled water. The procured 20 WTPs are expected to be received in December 2021. A solicitation for drilling boreholes in the most critical temporary operating bases is also ongoing. For water bottling plants, the project is still at a feasibility study stage, and the way forward will depend on the outcome of the study.

B. Warehousing, quality control and reserve stock management

MINUSCA monitored strategic and operational reserves maintained by the contractor

26. To ensure uninterrupted provision of food rations, the contractor was required to hold strategic reserves (100 per cent of those rations needed for formed units' personnel for 28 days) and operational

reserves (at least 95 per cent of food rations sufficient for 28 days). Rations Unit staff was regularly checking and reporting on the availability of strategic and operational reserves.

27. OIOS analysis of all 26 weekly inventory reports from January to June 2021 for the strategic and operational reserves showed that the contractor maintained an average of 85.5 per cent of the designated food items as strategic reserves and an average of 67.6 per cent for operational reserves. Shortfalls were due to interruption in food supplies in certain periods caused by the security situation along the Cameroon-Bangui supply route and by the host country's customs authorities due to implementation of new regulations. Also, the contractor had utilized some reserves to meet day-to-day feeding requirements of the formed units, but this was limited. When there were no valid reasons for shortfalls in reserves, the Mission was imposing penalties, and had recovered €27,254 during the period by applying the minimum accepted performance level. OIOS concluded that the Mission was adequately monitoring the level of reserves maintained by the contractor.

An adequate quality assurance programme was in place

- 28. To ensure food rations supplied by the contractor meet the United Nations safety and quality standards, the Rations Unit was required to implement a quality assurance programme. The Rations Unit had implemented an adequate programme and was regularly conducting quality checks and appraising and reporting on the rations contractor's performance, with often minor recurring issues being observed. OIOS inspections also identified some minor issues such as leakages in the frozen room, and paint flakes on the floor of the bakery. These were subsequently addressed by the contractor. The Rations Unit ensured that the contractor had a valid certificate issued by an accredited certification body for quality management to receive, store, handle and distribute food services and bakery production.
- 29. However, although MINUSCA indicated that the Rations Unit and formed units' logistics officers were actively involved in the bi-annual mock recall drills organized by the contractor to check readiness for product withdrawal/recall and address gaps in existing recall procedures, their participation was not fully documented except for one drill. MINUSCA agreed to ensure adequate documentation of mock recall drills and lessons learned going forward to improve its readiness to recall products.

Damaged or expired food rations were disposed in accordance with the host country laws

- 30. To avert health risks to the Mission personnel and the host community, as well as contamination of the environment, the contractor is required to dispose expired and/or damaged food rations in accordance with the local environmental laws and regulations in cooperation with the host country authorities.
- 31. Documentation related to three disposals of 289 tons of expired and/or damaged food rations showed that the contractor obtained the required disposal certificates from host country representatives. The Rations Unit staff witnessed the loading of trucks with the products for disposal, sealing of containers and handover of the products to the concerned authorities of the Central African Republic at the contractor's warehouse. OIOS concluded that the contractor, monitored by Rations Unit, implemented the required actions for disposal of damaged or expired products in accordance with applicable host country laws.

Need for regular quarterly inspections at formed units' facilities

32. The Rations Unit is responsible for developing inspection plans and conducting quarterly surveillance and hygiene inspections of formed units' storage and kitchen facilities to ensure food safety, quality assurance and adequate hygiene standards. The Rations Unit conducted 202 of 621 (33 per cent) of the required inspections. A review of the 53 inspection reports related to the fourth quarter of 2020/21 (April to June 2021) showed that formed units did not always maintain relevant documents such as duly

signed medical certificates for food handlers, monthly inventory reports and temperature records for rations storage facilities. Reports also showed that there was need to improve cleanliness of some storage containers/facilities.

- 33. OIOS inspection of storage and kitchen facilities for 15 formed units located in Bangui and the sectors identified areas that could be improved. For instance: (a) one unit had pre-recorded temperature readings for September indicating that daily recordings were not done; (b) containers did not always have adequate shelves and pallets for proper storage of food items; and (c) one unit did not have separate storage for fresh food items resulting in such goods being stored in either a freezer or in dry storage. Moreover, kitchen areas were not always kept clean, mess areas in some locations were too small and did not have sufficient utensils to accommodate all the personnel in the unit. Therefore, there was a need for the Rations Unit to provide additional training to formed units on food storage procedures and maintaining hygienic kitchen facilities.
- 34. The shortfall in planned inspections was partly due to COVID-19 restrictions but also due to limited passenger flights to 20 locations, and unavailability of staff officers during periods of rotation. In OIOS view, some of these challenges could be addressed by better planning. Moreover, consideration could be given to conducting joint inspections by the Rations Unit and Force Medical Office to better enforce hygiene standards. This is a good practice that was observed by OIOS in other peacekeeping missions.
 - (3) MINUSCA should address the logistical and operational challenges faced by the Rations Unit and consider having joint inspection teams of the Rations Unit and Force Medical Office to ensure adequate inspections are conducted to ensure proper standards are in place.

MINUSCA accepted recommendation 3 and stated that the Rations Unit had a preliminary meeting with the Force Medical Officer and the Formed Police Unit Coordinator on 29 November 2021 where it was agreed that a programme for joint inspections by integrated teams at all locations where formed units are deployed will be developed and implemented as soon as possible.

C. Invoice processing

<u>Invoices</u> were verified and processed within contractual timelines

35. MINUSCA made 263 payments totaling €73.5 million (\$84.5 million) against the invoices submitted by the rations' contractor. Invoices were properly verified prior to approval, and payments made in accordance with the contractual terms. This included a one per cent weekly billing discount, and performance credits for any rations' shortfalls, delayed deliveries, rations substitutes and warehousing performance shortfalls. MINUSCA availed a total of \$68,000 weekly billing discounts and \$86,000 in performance credits. Moreover, except for 4 of the 263 payments, MINUSCA paid invoices within the required 30 days and received prompt payment discounts totaling to \$849,469.

D. Contractor's performance monitoring

The Mission took steps to ensure monthly contractor's performance meetings are conducted

36. The Rations Unit conducted the required quarterly contractor's performance evaluations, but only held 13 of 24 monthly performance meetings. While four of these meetings were deferred due to the COVID-19 pandemic, the others were not held due to lack of planning and scheduling of meetings to ensure

staff were readily available. After the audit, MINUSCA provided an annual plan of planned meetings, and evidence that monthly meetings had been held from February to October 2021.

37. Minutes of meetings showed that they were chaired by the Chief of Life Support Section or his representative and were attended by representatives of the Rations Unit, the Contractor Performance Evaluation Unit, and the rations contractor. The performance issues raised were documented with recommended action points, indicating the responsible party for implementation. Matters arising from previous meetings were also discussed and resolved as appropriate. Also, at the time of the audit, there were no major outstanding issues relating to the performance of the contractor.

IV. ACKNOWLEDGEMENT

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

(Signed) Eleanor T. Burns Director, Internal Audit Division Office of Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

Audit of rations management in the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic

Rec.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
1	MINUSCA should implement a regular training programme that considers formed units' rotation cycle to build the capacity of logistics officers of formed units on the electronic rations management system for them to perform their functions effectively.	Important	0	Receipt of evidence of trainings covering all the formed units' logistics officers	30 June 2022
2	MINUSCA should expedite the construction of water treatment and bottling plants to supply water for daily and operational consumption of Mission personnel.	Important	О	Receipt of evidence that action has been taken to significantly reduce the supply of bottled water through the construction of water treatment and bottling plants, where applicable.	30 June 2022
3	MINUSCA should address the logistical and operational challenges faced by the Rations Unit and consider having joint inspection teams of the Rations Unit and Force Medical Office to ensure adequate inspections are conducted to ensure proper standards are in place.	Important	О	Receipt of evidence: (a) that the logistical and operational challenges faced by the Rations Unit have been addressed; and (b) of joint inspections conducted by integrated teams at formed units' locations to ensure proper hygiene standards are in place	30 April 2022

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.

³ Please note the value C denotes closed recommendations whereas O refers to open recommendations.
⁴ Date provided by MINUSCA in response to recommendations.

APPENDIX I

Management Response

United Nations

MINUSCA

United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic Nations Unies

Mission Multidimensionnelle Intégrée des Nations Unies Pour la Stabilisation en République centrafricaine

INTEROFFICE MEMORANDUM

MEMORANDUM INTERIEUR

то: Ms Eleanor T. Burns

Director Internal Audit Division

OIOS

DATE:

20 December 2021

FROM:

Mankeur Ndiave

DE:

Special Representative of the Secretary-General

MINUSCA

FERENCE:

MINUSCA/OSRSG/224/2021

SUBJECT:
OBJET:

MINUSCA's comments on the Daft report on an audit of rations management in the

United Nations Multidimensional Integrated Stabilization Mission in the Central

African Republic (Assignment No. AP2020-637-06)

1. With reference to your email addressed Tuesday 7 December 2021 on the above captioned subject, kindly find attached MINUSCA's comments on the Draft report on an audit rations management.

2. I take this opportunity to express our general agreement with the findings and recommendations and, thank you and your staff for their cooperation during the audit.

Annex (1): MINUSCA's comments on the Draft report on an audit of rations management in MINUSCA

cc: Ms. Fatoumata Ndiaye, IOS

Mr. Emmanuel K. Agawu, Acting DMS, MINUSCA

Mr. Souleymane Thioune, Acting COS, MINUSCA

Mr. Braima Jamanca, Chief Service Delivery, MINUSCA

Ms. Okay Mabhena, Chief Life Support Section, MINUSCA

Mr. Sebi Jose, Chief Rations Unit, MINUSCA

Ms. Roseline Ginette Kombo-Yaya, Audit focal Point, MINUSCA

Management Response

Audit of rations management in the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic

Rec.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	MINUSCA should implement a regular training programme that considers formed units' rotation cycle to build the capacity of logistics officers of formed units on the electronic rations management system for them to perform their functions effectively.	Important	Yes	Chief Rations Unit	25 November 2021	Since the month of November 2021, MINUSCA has started documenting the trainings targeting contingents' Logistics Officers. Relevant supporting documents for the six (6) trainings conducted between 25 November 2021 and 3 December 2021 on various aspects of rations management are attached (Attachment 1).
2	MINUSCA should expedite the construction of water treatment and bottling plants to supply water for daily and operational consumption of Mission personnel.	Important	Yes	Chief Engineer or Officer-in- Charge, FEMS	30 June 2022 (Water treatment plants for TOBs only)	MINUSCA has developed elements of an action plan which are being implemented for the construction of the water treatment plants to provide potable water to troops in ten (10) temporary operating bases (TOBs) during the financial year 2021/22. In this connection, the Mission has procured twenty (20) water treatment plants (WTPs) under PO Ref. 2200190595 and expects to receive them in December 2021. A solicitation for drilling boreholes in the most critical TOBs is also ongoing. Finally, operators to man the WTPs are under recruitment.

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.

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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.

APPENDIX I

Management Response

Audit of rations management in the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic

Rec.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						With respect to the water bottling plants, the Mission wishes to inform that the project is still at a feasibility study stage, and the way forward, including an implementation plan, will be contingent upon the outcome of such a study.
3	MINUSCA should address the logistical and operational challenges faced by the Rations Unit and consider having joint inspection teams of the Rations Unit and Force Medical Office to ensure adequate inspections are conducted to ensure proper standards are in place.	Important	Yes	Chief Life Support Section & Force Medical Officer	30 April 2022	On 29 November 2021, Rations Unit of Life Support Section had a preliminary meeting with Force Medical Officer and the FPU Coordinator. The signed minutes of the meeting are attached (Attachment 2). A program for joint inspections at all locations where formed units are deployed will be developed as soon as possible. The inspections would be conducted by integrated teams comprising of representatives of Force Medical Office, Rations Unit, and relevant technical sections. It is envisaged that the inspection program would be completed by 30 April 2022.