



## INTERNAL AUDIT DIVISION

# REPORT 2016/111

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Audit of contingent-owned equipment  
in the United Nations Interim Force in  
Lebanon

Overall results relating to the management of  
contingent-owned equipment were initially  
assessed as partially satisfactory.  
Implementation of six important  
recommendations remains in progress

FINAL OVERALL RATING: PARTIALLY  
SATISFACTORY

30 September 2016  
Assignment No. AP2016/672/01

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# AUDIT REPORT

## Audit of contingent-owned equipment in the United Nations Interim Force in Lebanon

### I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of contingent-owned equipment (COE) in the United Nations Interim Force in Lebanon (UNIFIL).
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. Troop-Contributing Countries (TCCs) contribute and maintain troops, related major equipment and self-sustainment services to United Nations peacekeeping missions to fulfill their mandated tasks. The United Nations reimburses TCCs for the use of COE and for the provision of logistical support as stipulated on their respective memorandums of understanding (MOUs) and letters of assist (LOAs) with UNIFIL. As at 31 March 2016, 44 contingent units from 20 countries deployed 7,978 items of major equipment and six helicopters for UNIFIL operations.
4. The COE management structure of UNIFIL consists of the COE and MOU Management Review Board (CMMRB), which oversees the implementation of the COE programme; and the COE Unit, which is responsible for the management of COE inspection and reporting activities. The Mission's annual budget for COE reimbursements to TCCs in the financial years 2014/15 and 2015/16 were \$101.5 million and \$109.8 million, respectively.
5. The COE Unit is headed by a Chief at the P-4 level, and comprises two international staff, two military staff officers and four national staff.
6. Comments provided by UNIFIL are incorporated in italics.

### II. OBJECTIVE AND SCOPE

7. The audit was conducted to assess the adequacy and effectiveness of UNIFIL governance, risk management and control processes in providing reasonable assurance regarding the **effective management of COE in UNIFIL**.
8. The audit was included in the 2016 risk-based work plan of OIOS due to operational and financial risks relating to the management of COE in peacekeeping operations.
9. The key control tested for the audit was regulatory framework. For the purpose of this audit, OIOS defined this key control as one that provides reasonable assurance that policies and procedures: (a) exist to guide UNIFIL in the management of COE; (b) are implemented consistently; and (c) ensure the reliability and integrity of financial and operational information.
10. The key control was assessed for the control objectives shown in Table 1.

11. OIOS conducted this audit from April to June 2016. The audit covered the period from 1 January 2015 to 31 March 2016. The audit was conducted in UNIFIL headquarters in Naqoura, Lebanon and nine UNIFIL contingent locations in its area of operations in south Lebanon.

12. OIOS conducted an activity-level risk assessment to identify and assess specific risk exposures, and to confirm the relevance of the selected key control in mitigating associated risks. Through interviews and analytical reviews, OIOS assessed the existence and adequacy of internal controls and conducted necessary tests to determine their effectiveness.

### III. AUDIT RESULTS

13. The UNIFIL 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 COE in UNIFIL**. OIOS made six recommendations to address the issues identified.

14. UNIFIL conducted all the required periodic COE inspections and submitted verification reports to United Nations Headquarters for reimbursement. However, the CMMRB needed to systematically review and take timely actions on all COE policy matters including identifying surplus COE and reviewing explosive ordnance disposal requirements, which are costing the Mission more than \$126,000 per month. Also, UNIFIL needed to: (a) improve the coordination between the COE Unit and mission military components to ensure that military specialists participate in COE verifications; (b) enhance the accuracy of inspection worksheets and verification reports of the COE Unit; and (c) review the workload and staffing shortage of the COE Unit.

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

### Regulatory framework

#### CMMRB needed to take timely action on COE matters

16. DFS Guidelines for the field verification and control of COE and management of MOUs require UNIFIL to establish a CMMRB as a senior management decision-making mechanism. The CMMRB is

<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.

to convene quarterly to: assess performance and compliance of missions' COE programme with MOUs and relevant United Nations guidelines; instruct mission components to take necessary corrective actions; and recommend applicable amendments of MOUs to DPKO/DFS based on identified COE surplus, shortfall or reconfiguration. The COE Unit acted as the secretariat of the Board.

17. UNIFIL established the CMMRB with membership comprising senior military and support management personnel. The Board deliberated on COE issues proposed by the COE Unit but met only twice during 2015. The CMMRB did not convene on a quarterly basis because the COE Unit had not proposed any issues for the Board to review quarterly during the audit period.

18. Also, the Mission did not have an effective mechanism, such as a checklist of the COE policy matters listed in the DFS Guidelines, to ensure that CMMRB reviewed all important COE issues. For example, the COE Unit included a review of performance indicators on the agenda only when the indicators fell below 90 per cent. However, the indicators were consolidated for all TCCs, which masked the results for underperforming TCCs. One such indicator was the statistics on surplus and shortfall of serviceable COE. While some TCCs achieved above 100 per cent for this indicator, six TCCs achieved below 70 per cent with one TCC falling short for four quarters and another for three quarters during the audit period. However, the COE Unit did not include the underperforming TCCs in the meeting agendas for the Board to review and initiate corrective action as the overall results showed a satisfactory achievement of 90 per cent. Infrequent CMMRB meetings and an ineffective mechanism for developing the agendas of Board meetings also contributed to the control weaknesses described below.

(a) Delays in MOU amendments resulted in reimbursement for surplus COE

19. UNIFIL military capability studies conducted in 2012 and 2014 identified that six TCCs had excess troops and recommended UNIFIL to review and propose troop reductions with corresponding reduction of COE, which would be reflected in their MOUs. The six TCCs reduced their troop strengths between July 2013 and October 2014. However, CMMRB reviewed and proposed to DPKO/DFS the reduction of COE of only one TCC, whose MOU was amended accordingly. While CMMRB made proposals for reducing COE for two of the other TCCs in January 2015 and April 2016, 12 and 33 months respectively after troop reductions, the related MOUs had not been amended. As a result, reimbursements for 67 items of surplus COE continued to accrue at \$83,000 a month totaling \$2.6 million from the troop reduction date to June 2016. The CMMRB had yet to review the COE composition for the remaining three TCCs, hence, the reimbursement cost of their surplus equipment could not be computed.

(b) Operational impact of COE shortfall not assessed

20. Unserviceability reports as at April 2016 indicated that 18 TCCs did not provide, in total, 465 items of major equipment for 31 contingent units. Also, 82 items of major equipment that were provided were non-functional for over two consecutive quarters in 2016.

21. A review of corresponding COE verification reports showed that these equipment were correctly marked as missing or non-functional to ensure no reimbursements were made. However, CMMRB did not assess the operational impact of these COE shortfalls, although required by the DFS Guidelines.

(c) Reimbursement made without reviewing continued need for explosive ordnance disposal

22. The COE Manual requires TCCs to deploy explosive ordnance disposal (EOD) capacity as a self-sustainment item during the first 18 months of deployment. The CMMRB is to review the need for EOD after the initial 18 months and, if no longer required, the EOD capability should be repatriated.

23. OIOS review indicated that 13 TCCs had deployed EOD capability over the past 4 to 17 years. The CMMRB completed reviewing the continuing EOD requirement for only one TCC in February 2016, and initiated its review for the remaining 12 TCCs in May 2016. As a result, reimbursements totaling about \$516,000 for the financial year 2015/16 were made. Without completing the CMMRB review on the continuing EOD requirement, UNIFIL is obliged to reimburse about \$43,000 each month to the 12 TCCs.

**(1) UNIFIL should direct the Contingent-Owned Equipment Unit and the Contingent-Owned Equipment and Memorandum of Understanding Management Review Board to convene quarterly meetings and to include all pertinent policy matters established in contingent-owned equipment management guidelines in the meeting agendas for deliberation and action.**

*UNIFIL accepted recommendation 1 and stated that CMMRB meetings would be convened on a quarterly basis and the CMMRB working group would analyze quarterly COE status reports and develop an action plan to address any issues. The CMMRB working group had already conducted three meetings during the second quarter of 2016, reviewed matters relating to EOD, major equipment and self-sustainment capabilities of contingents and made recommendations to United Nations Headquarters to amend relevant MOUs. Minutes of these meetings would be submitted to Headquarters. Recommendation 1 remains open pending receipt of the directive to the COE Unit and CMMRB for the Board to convene quarterly and reflect all pertinent policy matters in the meeting agendas.*

**(2) UNIFIL should direct the Contingent-Owned Equipment and Memorandum of Understanding Management Review Board to develop and implement an action plan to review, propose if necessary and follow up with DFS any applicable amendments to memorandums of understanding for the reduction of surplus contingent-owned equipment and explosive ordnance disposal capacity that is potentially costing the Mission over \$126,000 per month.**

*UNIFIL accepted recommendation 2 and stated that there were delays in convening CMMRB due to inadequate staffing at the COE Unit. A COE officer was recruited in June 2016, which allowed the Unit to allocate more resources towards the work of CMMRB. Three meetings were held in the last and current quarters and a recommendation was made to United Nations Headquarters to discontinue EOD capacity of TCCs. Minutes of these meetings will be submitted to Headquarters. Recommendation 2 remains open pending receipt of minutes of the CMMRB working group meetings held in the second and third quarters of 2016.*

**(3) UNIFIL should expedite the review of the operational impact of non-deployed and non-functional major contingent-owned equipment and require their replacement or amendments to related memorandum of understanding.**

*UNIFIL accepted recommendation 3 and stated that only a small percentage of major equipment were not deployed or non-operational for more than two consecutive quarters. The CMMRB would review the impact of these COE and take necessary actions. Recommendation 3 remains open pending receipt of the results of the review and actions taken.*

The COE Unit conducted the required physical verifications but some procedures needed improvement

24. The COE Manual and DFS Guidelines require COE inspections upon arrival of TCCs to mission areas, and quarterly verifications and bi-annual operational readiness inspections (ORIs) thereafter. The

COE Unit is required to prepare and submit verification reports to DFS for reimbursements, after approvals of the Director of Mission Support and the Force Commander. Also, the COE Unit is required to verify ammunitions and explosives and attach inventory reports to the verification reports for reimbursement.

25. The COE Unit conducted arrival inspections, quarterly verifications and ORIs with the required frequency during the audit period. All verification reports were duly approved by the Director of Mission Support and the Force Commander and submitted to DFS in a timely manner.

26. However, a review of 118 out of 427 verification reports noted that: some major equipment that were marked as not serviceable on inspection worksheets during physical inspections were subsequently reported as serviceable on 25 verification reports, while the reverse was observed in 34 verification reports. In addition, 17 inspection worksheets for 15 verification reports were not signed either by the COE inspector or the TCC representative or both; and 22 out of 407 self-sustainment capabilities that MOUs required UNIFIL to provide were not inspected in 11 verification reports. As a result, reimbursements were made based on verification reports that contained inaccuracies. There was also no assurance that the self-sustainment capabilities provided by UNIFIL met the standards required by the COE Manual and DFS guidelines.

27. Further, the COE Unit did not prepare ammunition inventory reports, although ammunitions and explosives had been used for training and demining activities. Consequently, claims submitted by TCCs were reimbursed even though UNIFIL had not verified the use of ammunition.

28. The above happened because the COE inspection team leader did not properly monitor the work of inspection teams. Also, the COE Unit experienced staffing shortage. One P-3 post had been vacant for 25 months, although the recruitment process is now nearing completion. Three national staff posts of the Unit were redeployed to meet unforeseen staffing requirements of other UNIFIL units without a proper review of workload.

**(4) UNIFIL should implement monitoring procedures to strengthen review of the accuracy and completeness of inspection worksheets and verification reports of the Contingent-Owned Equipment Unit.**

*UNIFIL accepted recommendation 4 and stated that the COE Unit had robust monitoring procedures but would put in place necessary measures to address the minor gaps observed during the audit. Recommendation 4 remains open pending receipt of the supervisory monitoring procedures implemented to ensure the accuracy of inspection worksheets and verification reports.*

**(5) UNIFIL should review the workload and staffing of the Contingent-Owned Equipment Unit and take necessary actions to ensure that it is adequately staffed to perform its functions.**

*UNIFIL accepted recommendation 5 and stated that the staffing of the COE Unit had been reduced by 55 per cent while the workload increased. The Mission would nonetheless conduct a more thorough review. Recommendation 5 remains open pending receipt of the results of the staffing and workload review and actions taken.*

Coordination between the COE Unit and the UNIFIL military components needed improvement

29. The DFS Guidelines require the COE Unit to form inspection teams comprising specialists from the Mission support elements such as engineering, transport and medical sections and the Mission force

headquarters for military equipment. The Guidelines also specify the types of COE to be inspected by specialists.

30. A review of COE verification records and observation of COE inspections showed that the COE Unit prepared quarterly inspection schedules, informed all Mission components of the schedules and briefed specialists before and after COE inspections. OIOS review of the team composition of 41 (21 per cent) of the 197 ORIs conducted during the audit period showed that specialists from the Mission Support elements were included. However, military specialists from the Mission Force Headquarters did not participate in all ORIs. Due to their absence, 71 (33 per cent) of 214 sampled major equipment and self-sustainability capabilities were inspected by other inspection team members who lacked the required expertise. As a result, serviceability and operational readiness of COE could have been reported inaccurately.

31. This happened because some units under the Mission Force Headquarters incorrectly considered ORIs as a non-mandatory administrative task. Also, the COE Unit did not request senior management to remind the military specialists of their obligation to attend COE inspections.

**(6) UNIFIL should issue a directive for the Contingent-Owned Equipment Unit and the UNIFIL military components to properly coordinate and ensure participation of the required experts in all operational readiness inspections.**

*UNIFIL accepted recommendation 6 and stated that it would require the COE Unit and UNIFIL military components to improve their coordination to ensure the participation of required experts for ORIs. Recommendation 6 remains open pending receipt of the directive to the COE Unit and the UNIFIL military components on coordinated participation in ORIs.*

#### **IV. ACKNOWLEDGEMENT**

32. OIOS wishes to express its appreciation to the management and staff of UNIFIL 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 contingent-owned equipment in the United Nations Interim Force in Lebanon

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>
1	UNIFIL should direct the Contingent-Owned Equipment Unit and the Contingent-Owned Equipment and Memorandum of Understanding Management Review Board to convene quarterly meetings and to include all pertinent policy matters established in contingent-owned equipment management guidelines in the meeting agendas for deliberation and action.	Important	O	Submission of the directive to the COE Unit and CMMRB to convene quarterly and reflect all pertinent policy matters in the meeting agendas.	31 December 2016
2	UNIFIL should direct the Contingent-Owned Equipment and Memorandum of Understanding Management Review Board to develop and implement an action plan to review, propose if necessary and follow up with the Department of Field Support any applicable amendments to memorandums of understanding for the reduction of surplus contingent-owned equipment and explosive ordnance disposal capacity that is potentially costing the Mission over \$126,000 per month.	Important	O	Submission of minutes of the CMMRB working group meetings held in the second and third quarters of 2016.	31 December 2016
3	UNIFIL should expedite the review of the operational impact of non-deployed and non-functional major contingent-owned equipment and require their replacement or amendments to related memorandum of understanding.	Important	O	Submission of results of the review of the operational impact of non-deployed and non-functional major COE and actions taken.	31 December 2016
4	UNIFIL should implement monitoring procedures to strengthen review of the accuracy and completeness of inspection worksheets and	Important	O	Submission of the supervisory/monitoring procedures implemented to ensure the accuracy of inspection worksheets and verification	31 December 2016

<sup>1</sup> Critical recommendations address critical and/or pervasive deficiencies in governance, risk management or control processes, such that reasonable assurance cannot be provided with regard to the achievement of control and/or business objectives under review.

<sup>2</sup> Important recommendations address important (but not critical or pervasive) deficiencies 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.

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

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

## STATUS OF AUDIT RECOMMENDATIONS

## Audit of contingent-owned equipment in the United Nations Interim Force in Lebanon

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>
	verification reports of the Contingent-Owned Equipment Unit.			reports.	
5	UNIFIL should review the workload and staffing of the Contingent-Owned Equipment Unit and take necessary actions to ensure that it is adequately staffed to perform its functions.	Important	O	Submission of the results of the staffing and workload review of the COE Unit and actions taken.	31 December 2016
6	UNIFIL should issue a directive for the Contingent-Owned Equipment Unit and the UNIFIL military components to properly coordinate and ensure participation of the required experts in all operational readiness inspections.	Important	O	Submission of the directive to the COE Unit and the UNIFIL military components on coordinated participation in ORIs.	31 December 2016

# **APPENDIX I**

## **Management Response**

**UNITED NATIONS**  
INTERIM FORCE IN LEBANON



**NATIONS UNIES**  
FORCE INTERIMAIRE AU LIBAN

**CONFIDENTIAL**

15 September 2016

To: Ms. Muriette Lawrence-Hume, Chief, New York Audit Service  
Internal Audit Division, OIOS

From: Major General Michael Beary,  
Head of Mission and Force Commander, UNIFIL



Subject: **Draft report on an audit of contingent-owned equipment in the United Nations Interim Force in Lebanon (Assignment No. AP2016/672/01)**

1. I refer to your memorandum Ref. No. MO160801 dated 29 August 2016 on the above subject. Please find attached, UNIFIL's response to the recommendations contained in the subject Draft Report including action plans with target implementation dates.

2. In following the usual procedure, copies of the supporting documents will only be provided to MERA0 based at UNIFIL HQ and will not be transmitted to you with this Mission's response.

Thank you and best regards.

Cc: Mr. Effendi Syukur, Chief Audit Response, Risk Management and BOI Unit, UNIFIL  
Ms. Cynthia Avena-Castillo, Professional Practices Section, Internal Audit Division,  
OIOS

## Management Response

## Audit of contingent-owned equipment in the United Nations Interim Force in Lebanon

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNIFIL should direct the Contingent-Owned Equipment Unit and the Contingent-Owned Equipment and Memorandum of Understanding Management Review Board to convene quarterly meetings and to include all pertinent policy matters established in contingent-owned equipment management guidelines in the meeting agendas for deliberation and action.	Important	Yes	Chairman CMMRB/ Chief COE Unit	31/12/2016	<p>The Contingent-Owned Equipment and Memorandum of Understanding Management Review Board (CMMRB) meetings will be convened on a quarterly basis and working group meetings are held upon completion and submission of the quarterly contingent-owned equipment status report to United Nations Headquarters. This contingent-owned equipment status report reflects the quantity of equipment held, its serviceability status, absent equipment and the self-sustainment capability of the military units. The CMMRB working group analyzes this data with a view to development of an action plan to address any issues. The following Board working group meetings were conducted during the second quarter of 2016:</p> <p>(a) Meeting on 13 May 2016 to review the requirement of explosive ordnance disposal capabilities of the contingents in accordance with the provisions of the Contingent-Owned Equipment (COE) manual.</p> <p>(b) Two CMMRB meetings conducted on 4 August 2016 to align the major equipment and self-sustainment capabilities to the operational and logistics requirement of the units and make recommendations to United</p>

<sup>1</sup> Critical recommendations address critical and/or pervasive deficiencies in governance, risk management or control processes, such that reasonable assurance cannot be provided with regard to the achievement of control and/or business objectives under review.

<sup>2</sup> Important recommendations address important (but not critical or pervasive) deficiencies 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.

## Management Response

## Audit of contingent-owned equipment in the United Nations Interim Force in Lebanon

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						Nations Headquarters for amendments to the memoranda of understanding.  Minutes of these meetings will be submitted to United Nations Headquarters.
2	UNIFIL should direct the Contingent-Owned Equipment and Memorandum of Understanding Management Review Board to develop and implement an action plan to review, propose if necessary and follow up with Department of Field Support applicable amendments to memoranda of understanding for the reduction of surplus contingent-owned equipment and explosive ordnance disposal capacity that is potentially costing the Mission over \$126,000 per month.	Important	Yes	Chairman CMMRB/ Chief COE Unit	31/12/2016	An action plan dated 14 January 2016 was prepared for the CMMRB to be conducted by the board. Out of a total of eight points the Board working group has been able to accomplish five.  It should be noted that delays in convening of the Board were largely due to lack of staffing. There was a prolonged vacancy for one of the Professional-level posts in the COE Unit as the post was pending classification. The Unit therefore prioritized its core activities of inspections and generating verification reports in order to ensure the timely reimbursements of troop-contributing countries.  In June 2016 a P-3 COE officer was recruited and the Unit is now able to allot more resources towards the CMMRB. Three meetings have already been conducted in the last quarter and a recommendation has been made to discontinue explosive ordnance disposal capability of the troop-contributing countries. Minutes of these meetings will be submitted to United Nations Headquarters.
3	UNIFIL should expedite the review of the operational impact of non-deployed and non-functional major contingent-owned equipment and require their replacement	Important	Yes	Chairman CMMRB/ Chief COE Unit	31/12/2016	A total of 465 major equipment out of a total of 8,000 items are not deployed and only 82 items out of 8,000 have been non-operational for more than two consecutive quarters which is a small

## Management Response

## Audit of contingent-owned equipment in the United Nations Interim Force in Lebanon

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	or amendments to related memorandum of understanding.					percentage of the total. The recommendation is well noted and corrective measures will be undertaken. CMMRB will review the impact of missing and non-functional major equipment and make the necessary and appropriate recommendations.
4	UNIFIL should implement monitoring procedures to strengthen supervision of the accuracy and completeness of inspection worksheets and verification reports of the Contingent-Owned Equipment Unit.	Important	Yes	Chief COE Unit	31/12/2016	The COE Unit has a robust procedure of monitoring the inspection worksheets during the inspections. The minor gaps in this procedure observed during the audit have been noted and monitoring procedures will be put in place.
5	UNIFIL should review the workload and staffing of the Contingent-Owned Equipment Unit and take necessary actions to ensure that it is adequately staffed to perform its functions.	Important	Yes	Director of Mission Support	31/12/2016	The central staffing review nationalized three international field support posts and these three posts were subsequently abolished /transferred to the Engineering Support Section. In addition, one post of the COE Unit is on loan to another unit. The staffing of the Unit was reduced by 55 per cent while the workload has increased. A more thoroughly review will be conducted.
6	UNIFIL should issue a directive for the Contingent-Owned Equipment Unit and the UNIFIL military components to properly coordinate and ensure participation of the required experts in all operational readiness inspections.	Important	Yes	Force Commander/ Director of Mission Support	31/12/2016	As per the current practice, the COE Unit communicates the quarterly inspection schedules to the Chief J5/J3, Force Medical Section and the Ammunition Technical Officer of the military components at the beginning of each calendar quarter for planning purposes and then follows them up with reminder emails prior to each operational readiness inspection requesting their participation in the verification inspection.  In accordance with the audit recommendation, and in line with the requirement of the 'Guidelines for the Field verification and control

Management Response

Audit of contingent-owned equipment in the United Nations Interim Force in Lebanon

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						of Contingent-Owned Equipment and Management of Memorandum of Understanding' – 2015, the COE Unit will also request the participation of the representatives from the J-6, Force Engineer and Military Logistics officers (Mission Support Centre) in the verification inspection.