



INTERNAL AUDIT DIVISION

REPORT 2025/101

Audit of warehouse operations in the United Nations Mission in the Republic of South Sudan

**The Mission needed to address gaps in the
warehouse operations including excessive
inventory**

31 December 2025

Assignment No. AP2025-633-10

Audit of warehouse operations in the United Nations Mission in the Republic of South Sudan

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of warehouse operations in the United Nations Mission in the Republic of South Sudan. The objective of the audit was to assess the effectiveness and efficiency of operations of centralized warehouse system in UNMISS. The audit covered the period from 1 July 2023 to 31 March 2025 and included: (a) location and security of warehouses; (b) receiving and inspection; (c) warehouse operations; (d) property disposal activities; (e) warehouse performance management; and (f) health and safety.

UNMISS achieved warehouse performance targets and implemented health and safety measures in its warehouse operations. However, there were gaps in inventory management, notably excessive inventory, and hazardous and electronic waste improperly disposed of by the contractors. Also, security at the new container site for engineering warehouse stocks needed improvement.

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

- Expedite the implementation of measures to improve security at the new container site for engineering warehouse stocks to mitigate the risk of inventory theft.
- Strengthen controls to ensure that: Receiving and Inspection (R&I) Unit staff accurately record the actual dates of delivery when processing goods receipt vouchers in Umoja, and R&I records are periodically verified against Movement Control records.
- Take action to ensure that: (a) Umoja inventory management user role provisioning reflects the principle of segregation of duties, and (b) Technical Sections actively utilize their assigned Inventory Senior User roles to maintain accountability and prevent custodians from performing ownership functions.
- Take necessary action to address the holding of excess inventory and those at risk of becoming obsolete.
- Enhance controls over sale of disposable waste by: (a) enforcing strict compliance with contract terms regarding the classification and pricing of scrap vehicles, and (b) ensuring Property Release Vouchers include complete and accurate information, including both weight and quantity of items released.
- Develop and implement a cost-effective monitoring mechanism for hazardous and electronic waste disposal by the contractors, including verification of disposal records and treatment methods, in compliance with the environmental policy.

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 warehouse operations 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 warehouse operations in the United Nations Mission in the Republic of South Sudan. (UNMISS).
2. UNMISS established a Centralized Warehouse Unit in line with the re-organization of the Mission Support Division to align with guidance issued in December 2014 by United Nations Headquarters regarding Mission Support Structures, and to align its Supply Chain with the Department of Operational Support Supply Chain Management Vision and Strategy, which was formally approved in May 2015. The centralized warehouse system is made up of a main warehouse at the Logistics Base in Juba supported by satellite warehouse locations in Aweil, Bentiu, Bor, Kwacjok, Malakal, Rumbek, Torit, Wau and Yambio.
3. The Centralized Warehouse Unit in Juba is responsible for core activities relating to warehousing, storage and the issuance of inventories. The Unit is also responsible for: (a) inspection of quality and quantity of goods received and updating Umoja accordingly; (b) ensuring inventories are properly stored and safeguarded; (c) ensuring requisitions, issuance and distribution of goods from warehouses to users are authorized and executed timely; and (d) ensuring disposal of assets is authorized and executed in accordance with the Mission standard operating procedures on property disposal and the Department of Peace Operations /Department of Operational Support (DPO/DOS) Environmental Policy. Technical sections are responsible for accounting for and managing assets and inventory entrusted to them including monitoring of consumption and expected deliveries, approval of stock issuances and shipments from one warehouse to another.
4. The Centralized Warehouse Unit which also includes the Receiving and Inspection and Property Disposal Units is headed by a Chief at the P-4 level who reports to the Director of Mission Support through the Chief, Centralized Warehouse and Commodity Management Section and Chief, Supply Chain Management Service. The chief of the Centralized Warehouse Unit is assisted by 22 international staff, 113 national staff and 25 United Nations Volunteers.
5. As of 30 June 2025, UNMISS had 20,842 inventory line items in its 10 warehouses valued at \$63 million. Most inventory was held in Juba (\$48 million), Bentiu (\$3.7 million), Malakal (\$2.9 million), and Wau (\$1.9 million), with limited stocks (\$6.5 million) held in the remaining six locations.
6. Comments provided by UNMISS are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

7. The objective of the audit was to assess the effectiveness and efficiency of operations of centralized warehouse in UNMISS.
8. This audit was included in the 2025 risk-based work plan of OIOS due to the importance of warehouse operations in supporting mandate implementation as well as the operational and financial risks related to the management and operations of warehouses in UNMISS.
9. OIOS conducted this audit from April to August 2025. The audit covered the period from 1 July 2023 to 30 June 2025 and included: (a) location, and security of warehouses; (b) receiving and inspection;

(c) warehouse operations; (d) property disposal activities; (e) warehouse performance management; and (f) health and safety.

10. The audit methodology included: (a) interviews of key personnel involved in the management of centralized warehouses to gain insights into key controls and operational practices; (b) reviews of relevant documents to confirm accuracy, completeness and validity of records; (c) analytical reviews of data extracted from Umoja to identify unusual trends or anomalies; and (d) physical inspection of facilities and verification of randomly selected inventory items in warehouses located in Juba, Bentiu and Malakal to ensure conformity with established standards.

11. OIOS assessed the reliability of data related to the audit of warehousing operations in UNMISS, by tracing a random sample of data to source documents and reviewing existing information about the data and Umoja. Based on the assessment, OIOS determined that the data was sufficiently reliable for the purpose of addressing audit objectives.

12. The audit was conducted in accordance with the Global Internal Audit Standards.

III. AUDIT RESULTS

A. Location and security of warehouses

Overall security measures have improved but specific attention was required for the relocated engineering warehouse storage containers

13. To enhance supply chain efficiency and reduce dependence on the central warehouse in Juba, UNMISS established at each of the other nine field offices, dedicated mini warehouses. These mini warehouses were designed to accommodate the operations in the field office location without having to issue all individual inventory needs from Juba.

14. OIOS conducted physical inspections of warehouse premises in Juba, Bentiu, and Malakal and observed that UNMISS had implemented several security measures in response to prior recommendations from the Security Section. These included the installation of closed-circuit television (CCTV) cameras around the Juba warehouses, fencing of logistics bases, establishment of controlled entry and exit points, deployment of permanent private security guards, and improved lighting systems.

15. In addition to security improvements, UNMISS took steps to enhance warehousing infrastructure. For example, the construction of a K-span structure for the transport warehouse in Juba was underway, which would allow for the relocation of tyres currently stored in a soft-skin structure that is damaged and prone to flooding. The review also confirmed that temperature-sensitive items were being stored in temperature-controlled rooms to prevent spoilage, and smoke detectors were installed in warehouses to mitigate fire risks. During the audit period, only one incident of damage due to poor storage conditions was reported where 147 bulky accommodation items valued at \$12,000 were damaged by flooding while stored in containers. In response, UNMISS raised the bases of the containers to prevent recurrence.

16. However, in the second quarter of 2025, UNMISS was required to urgently vacate part of the land at the Juba logistics base to facilitate its handover to Juba International Airport authorities. This area kept 234 containers holding engineering stocks, which were subsequently relocated to a new site within the UNMISS compound. While the new site was on higher ground and the containers were placed on raised bases to mitigate flooding risks, it lacked the security infrastructure of the original location. Specifically, it was not covered by CCTV, was not fenced, had poor lighting, and no security personnel were deployed.

Additionally, a spot check conducted by OIOS on 17 July 2025 at the new site revealed that 19 containers with inventory did not have locks, including one that was visibly open.

17. The Centralized Warehousing Unit requested the Engineering Section to enhance security measures, but due to competing mission priorities, no action had been taken. The absence of adequate security measures at the new location significantly increases the risk of inventory theft, which could result in financial loss and compromise mission operations.

(1) UNMISS should expedite the implementation of measures to improve security at the new container site in Juba for engineering warehouse stocks to mitigate the risk of inventory theft.

UNMISS accepted recommendation 1 and stated that the Mission will train security guards, install fences, implement measures to secure sea container seals and conduct regular physical inspections at the new container site.

B. Receiving and inspection

Need to ensure correct goods receipt date is posted in Umoja

18. Under International Public Sector Accounting Standards, which have been adopted by the United Nations, goods must be recognized in the financial records at the date of delivery to the mission location specified in the purchase order. Umoja requires Receiving and Inspection Unit staff to input the actual delivery date when processing goods receipt vouchers, rather than accepting the system's default processing date.

19. The Receiving and Inspection Unit processed 409 purchase orders totalling \$89 million during the audit period. OIOS review of purchase orders valued at \$12 million indicated that the Unit in coordination with staff from Technical Sections and Centralized Warehouse Unit adequately participated in the physical inspection of goods received by signing on the relevant purchase order document and raised discrepancy reports in the eight instances where the goods did not meet purchase order specifications. The review indicated that the procurement section followed up on the discrepancies and the follow-up status of all open discrepancy reports was highlighted on the weekly Supply Chain Management Section action grid report.

20. During the audit period, the Receiving and Inspection Unit processed 654 goods receipt vouchers from 409 purchase orders. OIOS review indicated that 399 of these vouchers had similar processing and receipt dates. From a further review of a randomly selected sample of 70 of these vouchers, OIOS noted that in 65 cases (or 93 per cent), the processing date in Umoja did not reflect the actual receipt date. According to Movement Control Section records provided to the Receiving and Inspection Unit, the goods were received on average seven days earlier than the date recorded in Umoja, with discrepancies ranging from one to twenty days. This failure to update the receipt date in Umoja was primarily due to staff oversight during processing.

21. The inaccurate recording of delivery dates creates a risk of recognizing costs in incorrect accounting periods, which may lead to financial misstatements. It also undermines the reliability of delivery-based performance metrics used for vendor performance evaluation and key supply chain performance indicators, thereby affecting the integrity of financial reporting and operational oversight.

(2) UNMISS should strengthen controls to ensure that Receiving and Inspection (R&I) Unit staff accurately record the actual dates of delivery when processing goods receipt vouchers in Umoja, and R&I records are periodically verified against Movement Control records.

UNMISS accepted recommendation 2 and stated that the Mission has directed all Receiving and Inspection staff to ensure they key in the actual date of receipt of the items when processing Goods Receipts in Umoja.

C. Warehouse operations

Need to reinforce the segregation of roles in Umoja inventory management

22. The DOS Centralized Warehousing Manual identifies the Umoja Warehouse Senior User and Inventory Senior User roles as key to effective warehouse planning and inventory management. It emphasizes the importance of maintaining a clear distinction between custodianship and ownership of inventory, a foundational principle of the centralized warehousing framework. The Warehouse Senior User, acting as the custodian, is responsible for planning stock allocation and monitoring warehouse operations. In contrast, the Inventory Senior User, representing the inventory owner, is accountable for electronic control and oversight of inventory and is responsible for approving stock reservations for issue.

23. The audit noted that five staff members in the Centralized Warehousing Unit were assigned the Inventory Senior User role in Umoja, and four of them also held the Warehouse Senior User role. These Centralized Warehousing Unit staff using their Inventory Senior User roles approved 35,765 out of 58,197 reservations (representing 61 per cent) for goods issues from the engineering, supply, and medical warehouses, functions that should be performed by Technical Section staff who are the designated inventory owners.

24. The Chief of Centralized Warehousing Unit explained that the Inventory Senior User roles were assigned to Centralized Warehousing Unit staff upon request and approval from the Technical Section Chiefs to expedite reservation approvals and avoid delays. While OIOS took note of this explanation, it is important to emphasize that assigning ownership roles to custodians undermines the principle of segregation of duties and blurs the distinction between inventory ownership and custodianship, which is a core control principle.

25. OIOS observed that better utilization of Inventory Senior User roles within Technical Sections could resolve this issue without compromising operational efficiency. For example, two staff in the Supply Section with the appropriate roles did not approve any reservations during the audit period, and three staff in the Engineering Section approved only 1, 65, and 599 reservations respectively. In contrast, a single Centralized Warehousing Unit staff member approved an average of 7,153 reservations during the same period, highlighting a significant imbalance in role usage and responsibility.

(3) UNMISS should take action to ensure that: (a) Umoja inventory management user role provisioning reflects the principle of segregation of duties, and (b) Technical Sections actively utilize their assigned Inventory Senior User roles to maintain accountability and prevent custodians from performing ownership functions.

UNMISS accepted recommendation 3 and stated that Centralized Warehousing personnel have been instructed, in the interests of segregation of duties, to no longer carry out Umoja Inventory Transactions that the technical sections should be carrying out, and to only carry out Umoja Warehousing transactions/roles.

UNMISS strengthened inventory controls

26. OIOS conducted a sample count of inventory to assess the accuracy of Umoja records and the extent to which physical inventory stock was reconciled with system data. The review noted discrepancies between Umoja records and the actual status of inventory across multiple warehouse locations.

27. OIOS reconciliation of bins recorded as empty in Umoja to the actual status showed that 888 empty bins were listed as active in Umoja but no longer physically existed in the Supply, Transport and Engineering warehouses in Juba and the warehouses in Malakal and Bentiu¹. Furthermore, the review identified that some bins that were classified as empty in Umoja actually contained inventory. Notable examples include:

- At the transport warehouse container yard in Juba, 625 tyres were found in seven containers that were all marked empty in Umoja. Similarly, an additional 247 tyres were discovered in four containers that had no corresponding bin records in Umoja at the time of inspection. The transport warehouse staff explained that the tyres had been transferred from different bins the prior month and that transfer, including registering the new bins, had unfortunately not been processed in Umoja by the time of the OIOS inspection conducted a month later. Umoja records were however subsequently updated to reflect the correct status of inventory.
- A random sample review indicated that 21 containers located in the engineering warehouse section of the Property Disposal Unit (PDU) yard in Juba held various engineering construction materials despite being recorded as empty in Umoja. Items in these containers included plywood, plastic pipes, rebars, sandbags, electrical poles, binding wire, culverts and electrical panels. Due to ineffective inventory tracking and reconciliation, the engineering warehouse staff could not immediately explain the reasons for such discrepancies but subsequently clarified that there had been temporary storage for items written off.

28. Additionally, a review of a random sample of 418 goods issue vouchers valued at \$2.9 million noted that for 126 vouchers, a total of 2,236 inventory items valued at \$386,209 were released from the warehouses an average of nine days before Umoja was updated to confirm the goods movement. This resulted in a temporary overstatement of stock balances. According to warehouse staff, the delays in recording were attributed to urgent operational requirements of the Mission, Umoja system outages, and the need to avoid issuing multiple service orders for a single vehicle repair cycle at the workshop. As shown in table 1 below, OIOS physical inspection at storage locations across multiple warehouses identified discrepancies between Umoja and actual quantities primarily due to such delays in processing Umoja transactions.

Table 1: Results of inventory sample counts

Description	Engineering (Juba)	Transport (Juba)	FTS (Juba)	Medical (Juba)	Supply (Juba)	Bentiu	Malakal
No. of inventory bins counted	117	92	103	66	77	105	101
No. of inventory bins where the actual count differed from Umoja records	24	18	14	0	10	9	12

¹ Includes inventory for Supply, Field Technology Section (FTS), Transport and Engineering sections.

Description	Engineering (Juba)	Transport (Juba)	FTS (Juba)	Medical (Juba)	Supply (Juba)	Bentiu	Malakal
Net value of inventory discrepancies	\$(2,051)	\$(2,465)	\$(27,932)	\$(0)	\$(715)	\$(4,473)	\$(18,020)

Source: Umoja data and physical count results

29. The Central Warehousing Unit indicated that active empty bins were necessary for temporary movement of inventory for contingency reasons and they have improved controls over inventory management including implementing procedures such as enhanced supervisory review to ensure regular reconciliations between physical inventories and Umoja records. The temporary movement of inventory identified during the audit was rectified in Umoja. Based on the actions already taken by UNMISS to rectify discrepancies and improve controls, and OIOS subsequent verification, no recommendation is made.

Need to reduce slow or non-moving stock

30. UNMISS implemented mechanisms to enable Technical Sections to monitor inventory that had not moved for more than one year (dead stock). This included the Asset Management Unit issuing quarterly reports to Technical Sections, including inventory ageing and non-moving stock reports. As a result, in June 2024 the Transport Section declared to the United Nations Global Service Centre stocks valued at \$60,000 as surplus because the quantities available were more than projected consumption and stocks valued at \$122,000 as obsolete because the spare parts were no longer compatible with the current models of vehicles.

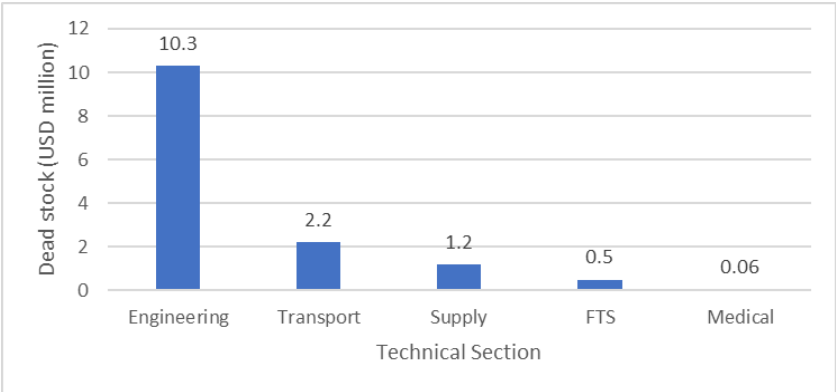
31. However, despite these efforts, a review of inventory data over a three-year period showed that the proportion of slow and non-moving stock remained consistently high, above the DOS recommended maximum for contingency purposes of 15 per cent, averaging 22.6 per cent of total inventory holdings as indicated in Table 2 below:

Table 2: Comparison of dead stock to overall inventory holdings

Period	Total Inventory (USD Million)	Dead stock (USD Million)	% Dead stock
30-Jun-25	63.1	14.3	22.7%
30-Jun-24	58.1	13.1	22.5%
30-Jun-23	58.5	13.3	22.7%

32. In particular, the Engineering Section held most of the dead stock, as shown in Figure 1.

Figure 1: Levels of dead stock held by technical sections as at 30 June 2025



Source: Asset Management Unit

33. Technical Sections indicated that maintaining excess stock resulted from the necessity to mitigate risks of stock-outs due to unforeseen supply chain delays, maintain strategic stocks such as the ballistic blankets held by the supply warehouse valued at \$586,664, and hold materials in preparation for pending engineering construction projects.

34. However, the high levels of unutilized inventory resulted in unnecessary warehouse overhead costs, tied resources up in inventory management, and increased the risk of stock obsolescence. The inventory aging reports indicated that the Engineering Section dead stock included generator spare parts amounting to \$4.9 million, and OIOS review identified spare parts used for the routine maintenance of generators such as filters for oil, fuel and air valued at \$140,000 that had not moved for five or more years. Also, some spare parts for vehicles that were declared by the Transport section as no longer suitable for the current models in UNMISS valued at \$5,800 had been held at eight satellite warehouses for three or more years.

(4) UNMISS should take necessary action to decrease the holding of excess inventory and those at risk of becoming obsolete.

UNMISS accepted recommendation 4 and stated that the Unit Stock Inventory tables from the UNMISS Property & Acquisition Management Section shows that the Field Technology Section stock holdings have decreased for the past two quarters.

D. Property disposal activities

Controls over the contracts to dispose of waste needed to be enhanced

35. During the audit period, UNMISS had contracts with four contractors for the removal and disposal of waste materials through sale. The contracts require the contractors to pay at or above the rates specified in the contracts for the disposable waste materials they collected. Disposable waste materials included: (a) vehicles approved for disposal as scrap; (b) pure scrap (aluminium, steel, alloys etc.); (c) plastics (damaged water tanks, plastics from engineering works, plastic pipes etc.); (d) used batteries (dry and wet); (e) tyres (used and expired); (f) electronic waste (old laptops, televisions, refrigerators, microwave cookers etc.) and; (g) used filters (oil and air).

36. As per the contracts, vehicles approved for disposal as scrap were required to be paid for by the contractors as units whilst the other categories of disposable waste were paid for based on their accumulated weight (tons). The PDU submitted to all contractors the Request for Quotation (RFQ) based on estimated quantities of accumulated disposable waste available and task orders were awarded to the highest bidders.

(a) Need to adhere to contract terms for the sale of vehicles

37. During the audit period UNMISS issued 17 task orders amounting to \$344,000. Prior to collection, the PDU ensured the contractors deposited the amount on the task order into the UNMISS bank account and paid the relevant taxes to the government. A review of the Property Release Vouchers² (PRV) indicated that during the audit period at least 92 vehicles were collected by the contractors. However, a review of the task orders indicated that only 36 vehicles were categorized as vehicles and paid for as units and the remainder were classified as pure scrap and paid for based on their estimated weight using the prices for pure scrap. The classification of the vehicles as pure scrap eventually resulted in them being sold at significantly lower prices.

² Documents raised by the PDU when written off assets are released from UNMISS custody to the contractors

38. OIOS could not determine the exact number of vehicles collected by the contractors using the pure scrap category because 18 of the 28 PRVs only included the total estimated weight of the vehicles and did not indicate the number of units included in that weight. However, from available information, the review indicated that during the audit period, at least 56 vehicles were collected by the contractors as pure scrap resulting in the contractors paying for these 56 vehicles at an average of 19 per cent of the contracted prices had they been sold as units (or for a total of \$19,810 instead of \$96,850) resulting in a loss of approximately \$77,000. The PDU explained that the vehicles were sold using the pure scrap category because UNMISS had evaluated their conditions to be unsuitable to be sold as units. However, the contracts clearly specify that the scrapped vehicles are unsalvageable and thus the contractors had to collect them as units in the condition they were approved for write off.

(b) Need to enhance controls over monitoring of hazardous and electronic waste disposal by the contractors

39. The DOS Environmental Policy requires that hazardous waste, including batteries and electronic waste, must be subject to formal treatment and disposal. It also requires that contractors engaged in such activities be regularly monitored for compliance with relevant environmental laws and their contractual obligations.

40. During the audit period, UNMISS engaged four contractors to dispose of approximately 23 tons of used batteries and 40 tons of electronic waste, in addition to other waste materials. While UNMISS ensured that these contractors had obtained the necessary permits from national authorities for the collection, transportation, and disposal of hazardous and electronic waste, it did not implement adequate monitoring mechanisms to verify compliance. Specifically, due to budget constraints, although UNMISS had planned to conduct regular site visits, this was not done. The last documented site visit for contractor compliance verification was conducted in 2016. Other forms of oversight including inspection of documentary evidence/records of compliance of disposal sites (mainly outside South Sudan) to United Nations environmental standards (to ensure waste was being treated and disposed of in accordance with environmental laws and contractual obligations). UNMISS did not know exactly where and how the waste was being disposed of. Therefore, regular compliance checks by UNMISS remain imperative.

(5) UNMISS should enhance controls over sale of disposable waste by: (a) enforcing strict compliance with contract terms regarding the classification and pricing of scrap vehicles; and (b) ensuring Property Release Vouchers include complete and accurate information, including both weight and quantity of items released.

UNMISS accepted recommendation 5 and stated that Warehouse and Property Disposal Unit (PDU) staff will ensure full compliance with the contract terms governing the classification and sale of vehicles. Vehicles will be sold as complete units as stipulated in the contract. However, in cases where a vehicle has been extensively cannibalized and can no longer be classified as such, it will be sold as scrap metal. Additionally, Warehouse and PDU staff will ensure that all Property Release Vouchers (PRVs) include complete and accurate information, including both the weight and quantity of items released to contractors.

(6) UNMISS should develop and implement a cost-effective monitoring mechanism for hazardous and electronic waste disposal by the contractors, including verification of disposal records and treatment methods, in compliance with the environmental policy.

UNMISS accepted recommendation 6 and stated that the Mission is working to implement a cost-effective monitoring mechanism by getting the documentation from the contractors on the disposal or proof that the disposal is being done in accordance with policy.

E. Warehouse performance management

UNMISS met warehouse performance targets

41. Each month, the Centralized Warehousing Unit monitored warehouse performance against targets in two key areas: inventory cycle counts and occupational health and safety (OSH). All warehouses submitted OSH reports to the Centralized Warehousing Unit management for review, while cycle count data was extracted from Umoja to assess progress. OIOS review indicated that all 10 warehouse locations consistently produced monthly OSH reports during the audit period.

42. A review of the Umoja inventory adjustment reports revealed that as of 30 June 2025, UNMISS had verified 98.03 per cent of its inventory, exceeding the 90 per cent United Nations Secretariat minimum target. UNMISS conducted physical verification exercises across its warehouses, covering 63,732 inventory line items and identified irreconcilable differences on 493 lines (103 with excess quantities valued at \$3,391 and 382 with shortages valued at \$18,594), resulting in a 99.2 per cent stock count accuracy rate.

43. On a quarterly basis, the DOS Office of Supply Chain Management produces a supply chain performance report supported by a published Power BI dashboard. The report based on transactions recorded in Umoja, for United Nations entities including peacekeeping missions covers key performance indices for various supply chain activities including warehouse operations. OIOS review of the supply chain performance report of 30 June 2025 showed that UNMISS performed above average in comparison to overall peacekeeping averages for warehousing responsiveness activities.

- UNMISS took an average of approximately five days from the date goods were physically received to the date they are put away in the warehouse (upstream warehouse responsiveness) compared to the peacekeeping average of 13 days.
- It took an average of approximately one day to approve reservations for items, raise goods issue vouchers based on the approved reservations and issue items from the warehouse based on the goods issue voucher (downstream warehouse responsiveness) against the peacekeeping average of five days.

F. Health and safety

UNMISS implemented health and safety measures in its warehouse operations

44. OIOS review of fire, health and safety measures in Juba, Malakal and Bentiu warehouses indicated that UNMISS had implemented a set of measures across its warehouses to address fire, health, and safety risks. These included:

- Installation of adequate signage, such as emergency exit indicators, no smoking notices, and safe lifting instructions, and availability of fire extinguishers at strategic locations.
- Provision of personal protective equipment for use by all warehouse personnel.
- Installation of car-logs on forklifts to restrict operation to trained staff only.
- Conduct of daily occupational health and safety briefings to reinforce safety protocols.

45. Furthermore, warehouse supervisors monitored operations to ensure timely identification and resolution of health and safety issues. For example, supervisors prepared monthly occupational health and safety reports and submitted them to Centralized Warehouse Management for review and follow-up. These measures contributed to a significant reduction in workplace incidents. During the audit period, only one incident was reported in Juba, indicating a high level of compliance and effectiveness. Furthermore, a review of records provided by the Fire Safety Unit for seven of the ten warehouse locations indicated that they conducted regular fire safety assessments and inspections at the warehouses, including fire evacuation drills for warehouse staff, enhancing preparedness and response capabilities.

IV. ACKNOWLEDGEMENT

46. 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 warehouse operations 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 expedite the implementation of measures to improve security at the new container site in Juba for engineering warehouse stocks to mitigate the risk of inventory theft.	Important	O	Receipt of evidence of measures implemented to improve security at the new container site in Juba for engineering warehouse stocks.	31 July 2026
2.	UNMISS should strengthen controls to ensure that Receiving and Inspection (R&I) Unit staff accurately record the actual dates of delivery when processing goods receipt vouchers in Umoja, and R&I records are periodically verified against Movement Control records.	Important	O	Receipt of evidence that actual dates of delivery when processing goods receipt vouchers in Umoja are accurately recorded consistently and receiving and inspection records are periodically verified against Movement Control records.	31 July 2026
3.	UNMISS should take action to ensure that: (a) Umoja inventory management user role provisioning reflects the principle of segregation of duties, and (b) Technical Sections actively utilize their assigned Inventory Senior User roles to maintain accountability and prevent custodians from performing ownership functions.	Important	O	Receipt of evidence that Umoja inventory management user role provisioning consistently reflects segregation of duties, and Technical Sections actively utilize their assigned Inventory Senior User roles.	31 July 2026
4.	UNMISS should take necessary action to decrease the holding of excess inventory and those at risk of becoming obsolete.	Important	O	Receipt of evidence of decreased holding of excess inventory and those at risk of becoming obsolete.	31 July 2026
5.	UNMISS should enhance controls over sale of disposable waste by (a) enforcing strict compliance with contract terms regarding the classification and pricing of scrap vehicles, and (b) ensuring Property Release Vouchers include complete and accurate	Important	O	Receipt of evidence of strict compliance with contract terms regarding the classification and pricing of scrap vehicles, and consistently complete and accurate Property Release Vouchers, including both weight and quantity of items released.	31 July 2026

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 [entity] in response to recommendations. [Insert "Implemented" where recommendation is closed; (implementation date) given by the client.]

STATUS OF AUDIT RECOMMENDATIONS

Audit of warehouse operations 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
	information, including both weight and quantity of items released.				
6.	UNMISS should develop and implement a cost-effective monitoring mechanism for hazardous and electronic waste disposal by the contractors, including verification of disposal records and treatment methods, in compliance with the environmental policy.	Important	O	Receipt of evidence of implementation of a cost-effective monitoring mechanism for hazardous and electronic waste disposal by the contractors, including verification of disposal records and treatment methods.	31 July 2026


APPENDIX I

Management Response



Date: 15 December 2025

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

From: Nicholas Haysom 
Special Representative of the Secretary-General
United Nations Mission in the Republic of South
Sudan

Subject: **Draft Report on an Audit of Warehouse Operations in the United Nations Mission in the Republic of South Sudan (Assignment No. AP2025-633-10)**

1. UNMISS acknowledges receipt of the draft report on the Audit of the Warehouse operations in UNMISS dated 28 November 2025.
2. Please find attached the Mission's comments on the recommendations in Appendix 1
4. Thank you for your consideration and support.

cc: Ms. Victoria Browning, UNMISS
Mr. Matthew Carlton, UNMISS
Mr. Qazi Ullah, UNMISS
Mr. Aggrey Kedogo, UNMISS
Mr. Tom Amolo, UNMISS
Mr. Edwin De Alamo, UNMISS
Ms. Daniela Wuerz, UNMISS

Management Response

Audit of warehouse operations 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 expedite the implementation of measures to improve security at the new container site in Juba for engineering warehouse stocks to mitigate the risk of inventory theft.	Important	Yes	1. Chief Security – Training of security guards. 2. Chief Engineer: - To install a fence at PDU yard to secure sea containers carrying active inventory. - To install a fence at MSA3, complete with lockable gates to secure sea containers carrying active inventory. 3. Chief Warehouse: - Implement a “Container sealing” management system to record and track seals used to secure the sea containers. - Implement regular physical inspection of sea containers and maintenance of the inspection records.	31 July 2026 31 July 2026 31 July 2026	1. Chief Guard Force will implement this. Right now, he is working on a new Material Package Pass and developing a training plan for Warrior guards. 2. Assessment to install the fence, both in PDU and former MSA3, were conducted. 3. This is a continuous process. Physical inspection of sea containers is a continuous part of inventory management.
2.	UNMISS should strengthen controls to ensure that: Receiving	Important	Yes	Chief Centralized Warehousing Unit	31 July 2026	Corrective measures were taken by sending messages to all R&I staffs

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

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	and Inspection (R&I) Unit staff accurately record the actual dates of delivery when processing goods receipt vouchers in Umoja, and R&I records are periodically verified against Movement Control records.					
3.	UNMISS should take action to ensure that: (a) Umoja inventory management user role provisioning reflects the principle of segregation of duties, and (b) Technical Sections actively utilize their assigned Inventory Senior User roles to maintain accountability and prevent custodians from performing ownership functions.	Important	Yes	(a). Chief PAMS (b). Chief, Technical Sections	31 July 2026	Centralized Warehousing personnel have been instructed, in the interests of segregation of duties, to no longer carry out Umoja Inventory Transactions that the technical sections should be carrying out. The centralized warehousing staff will carry out only Umoja Warehousing transactions / roles.
4.	UNMISS should take necessary action to decrease the holding of excess inventory and those at risk of becoming obsolete.	Important	Yes	Chief FTS	31 July 2026	The Unit Stock Inventory tables from the UNMISS Property & Acquisition Management Section shows that the FTS stock holdings have decreased for the past two quarters (attached).
5.	UNMISS should enhance controls over sale of disposable waste by (a) enforcing strict compliance with contract terms regarding the classification and pricing of scrap vehicles, and (b) ensuring Property Release Vouchers include complete and accurate information, including both weight and quantity of items released.	Important	Yes	Chief Centralized Warehousing Unit	31 July 2026	a) I. Warehouse and PDU staff will ensure full compliance with the contract terms governing the classification and sale of vehicles. II. Vehicles will be sold as complete units as stipulated in the contract. However, in cases where a vehicle has been

Management Response

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						<p>extensively cannibalized and can no longer be classified as such, it will be sold as scrap metal.</p> <p>b) Warehouse and PDU staff will ensure that all Property Release Vouchers (PRVs) include complete and accurate information, including both the weight and quantity of items released to contractors.</p>
6.	UNMISS should develop and implement a cost-effective monitoring mechanism for hazardous and electronic waste disposal by the contractors, including verification of disposal records and treatment methods, in compliance with the environmental policy.	Important	Yes	Chief Centralized Warehousing Unit	31 July 2026	The mission is working to implement a cost-effective monitoring mechanism by getting the documentation from the contractors on the disposal or proof that the disposal is being done.