



INTERNAL AUDIT DIVISION

AUDIT REPORT 2013/064

Audit of air transportation management in the United Nations Mission in South Sudan

Overall results relating to the effective management of UNMISS air transport were initially assessed as unsatisfactory. Implementation of three critical and four important recommendations remains in progress

FINAL OVERALL RATING: UNSATISFACTORY

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AUDIT REPORT

Audit of air transportation management in the United Nations Mission in South Sudan

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of air transportation in the United Nations Mission in South Sudan (UNMISS).
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. UNMISS provided air transport in support of mandate implementation and to support other United Nations missions and agencies. Air assets were operating in four regions, namely Juba, Wau, Malakal and Rumbek. Aviation operations were the responsibility of the Director of Mission Support and were directly managed by the Chief, Integrated Support Service and the Chief Aviation Officer.
4. The budget for air operations for the fiscal year 2011/12 was \$139.8 million. UNMISS was operating nine fixed wing and 23 rotary wing aircraft.
5. Comments provided by UNMISS are incorporated in italics.

II. OBJECTIVE AND SCOPE

6. The audit was conducted to assess the adequacy and effectiveness of UNMISS governance, risk management and control processes in providing reasonable assurance regarding the **effective management of UNMISS air transport**.
7. The audit was included in the 2012 OIOS risk-based work plan due to the high risk nature of air transport operations in South Sudan and the related operational, compliance and financial risks.
8. The key control tested for the audit was regulatory framework. For the purpose of this audit, OIOS defined this control as the one that provides reasonable assurance that policies and procedures: (i) exist to guide UNMISS in its air management operations; (ii) are implemented consistently; and (iii) ensure the reliability and integrity of financial and operational information.
9. The key control was assessed for the control objectives shown in Table 1.
10. OIOS conducted the audit from September 2012 to February 2013. The audit covered the period from 9 July 2011 (the start of the Mission) to 30 June 2012.
11. OIOS conducted an activity-level risk assessment to identify and assess specific risk exposures, and to confirm the relevance of the selected key controls in mitigating associated risks. Through interviews, analytical reviews and tests of controls, OIOS assessed the existence and adequacy of internal controls and conducted necessary tests to determine their effectiveness.

12. The audit focused on the planning and scheduling of special flights, utilization of current aircraft capacity, documentation management and procedures for recovery of costs for use of UNMISS air assets by third parties. Mechanisms for coordination between the Movement Control (MovCon) Section and Joint Operations Center (JOC) in air operations were reviewed. MovCon’s operations relating to planning and coordinating of passenger and cargo transportation were not included in this audit, as these were being reviewed as part of a 2013 audit on MovCon operations.

III. AUDIT RESULTS

13. The UNMISS governance, risk management and control processes examined were assessed as **unsatisfactory** in providing reasonable assurance regarding the **effective management of UNMISS air transport**. OIOS made seven recommendations to address issues identified. UNMISS had not implemented adequate procedures to ensure that: air tasking documents were completed to provide assurance that all operational and safety requirements had been complied with; and special flights scheduled were justified and properly authorized in advance to ensure that critical security risk mitigating measures were completed. UNMISS also needed to improve: (a) flight scheduling to achieve maximum utilization of seating capacity of air assets; (b) data recording for preparing monthly aviation reports to support payments to contractors; (c) the time taken to recover costs for services provided to third parties; and (d) documentation to support medical evacuation flights for non-UNMISS passengers.

14. The initial overall rating was based on the assessment of key controls presented in Table 1 below. The final overall rating is **unsatisfactory** as implementation of three critical and four important recommendations remains in progress.

Table 1: Assessment of key controls

Business objective	Key controls	Control objectives			
		Efficient and effective operations	Accurate financial and operational reporting	Safeguarding of assets	Compliance with mandates, regulations and rules
Effective management of UNMISS air transport	Regulatory framework	Unsatisfactory	Unsatisfactory	Partially satisfactory	Unsatisfactory
FINAL OVERALL RATING: UNSATISFACTORY					

A. Regulatory framework

Air tasking documents were not available and properly managed

15. The Mission Air Operations Center was responsible for ensuring that air crews for UNMISS flights were briefed and provided with Daily Flight Schedules, Aircraft Tasking Orders (ATO), After Mission Reports (AMR), Aviation Risk Management Assessments (ARMA), flight plans and loading sheets.

16. From a review of the air tasking process relating to 62 UNMISS flights, the following documents were not available for verification: (a) 10 flights (16 per cent) had no ATO; (b) 15 flights (24 per cent) had no AMR; (c) 13 flights (21 per cent) had no ARMA; (d) seven flights (11 per cent) had no flight plan; and (e) 12 flights (19 per cent) had no loading sheets. In the absence of the required documentation, OIOS

could not verify compliance with operational and safety requirements at the air tasking stage. UNMISS advised that during Mission start-up, which coincided with the liquidation of the United Nations Mission in Sudan (UNMIS), there was limited personnel strength and space for maintaining documents.

(1) UNMISS should implement a system to ensure that air tasking documents are completed and appropriately filed to provide assurance that all operational and safety requirements have been complied with.

UNMISS accepted recommendation 1 and stated that it had prepared Daily Flight Schedules and ATOs; but the Aviation Section had not maintained a sufficient archiving /filing system during the start-up phase of the Mission. UNMISS would implement an aviation record control system as part of its review of the aviation standard operating procedures, which would be completed by 31 December 2013. Recommendation 1 remains open pending receipt of evidence that an adequate system is in place to ensure that air tasking documents are completed and systematically filed.

The need for special flights was not always justified and properly authorized in advance

17. From 9 July 2011 to 30 June 2012, UNMISS managed 6,773 flights, at a cost of \$100 million (excluding cost for ground time), of which 3,505 or (52 per cent) were recorded as special flights costing about \$57 million. These special flights were mainly used for military tasks, cargo flights and to support the Government of South Sudan. OIOS reviewed a sample of 100 special flight requests, which indicated that: 37 were for military operations; 16 were for transporting cargo; 19 were for providing assistance to the Government of South Sudan; and 28 were for assisting other United Nations agencies, medical evacuations and the civil affairs programme. OIOS also noted the following:

- Six of 19 special flights for Government VIP officials could have been combined with regular flights that were available on the same routes and on the same dates. An additional more in-depth review of the 238 special flights scheduled for Government officials for the period 1 August 2011 to 31 March 2012 noted that 10 per cent of these flights could also have been, in part, combined with regular UNMISS flights.
- Twenty-one of 28 flights, costing \$766,617, were for the civil affairs programme, and the justifications were not clearly documented.
- Many of the 37 military flights were incorrectly categorized as special flights, as they were scheduled regularly. UNMISS advised that with the implementation of the monthly dynamic air patrols and troop movement schedule, regular military flights would no longer be classified as special flights.
- Two of the 16 special cargo flights, costing about \$135,000, were for transporting fuel to County Support Bases where fuel levels had reached critical levels and roads were impassable due to it being the rainy season. With improved planning, adequate fuel reserves could have been locally maintained, or transported by UNMISS regular cargo flights.

18. Prior to arranging an unscheduled flight, a special flight request (SFR) should be completed, and be accompanied with security and demining clearance. The SFR should be processed three days in advance of the flight. However, UNMISS had not implemented adequate controls over the processing of SFRs. From a sample of 100 SFRs, only 38 were processed three days in advance. For the remaining 62 SFRs: (a) 28 were processed two days before the flight; (b) 23 were processed one day before the flight; and (c) 11 were processed on the same day of the flight. Moreover, 11 of the 100 SFRs were not cleared

by the designated vetting official. Consequently, UNMISS had insufficient time to implement adequate risk mitigating measures. For instance, 95 per cent of the SFRs were not accompanied with security and demining clearances which were necessary for secure takeoff and landing and required as part of the aviation threat assessment process.

(2) UNMISS should ensure that requests for scheduling of special flights are justified and introduce measures for confirming that affected passengers and cargo cannot be accommodated through regular flights.

UNMISS accepted recommendation 2 and stated that the SFR questionnaire required the requestor to confirm whether the passengers/cargo could be combined with a scheduled flight. Also, SFRs were vetted by several levels of authority and if passengers/cargo could be combined with regular flights, SFR would be approved. Recommendation 2 remains open pending OIOS verification that adequate procedures are in place to ensure that requests for scheduling of special flights are justified and cleared by the designated vetting official.

(3) UNMISS should implement procedures to ensure that special flights are authorized sufficiently well in advance to implement risk mitigating measures relating to security and demining clearances, as is required in the aviation threat assessment process.

UNMISS accepted recommendation 3 and stated that the Aviation Section, in consultation with the various stakeholders, had drafted a new SFR processing procedure for the authorization of UNMISS flights to high risk areas and changes to the Mission aviation threat/risk assessment operating procedures. This standard operating procedure captured the mitigation measures for the processing of late SFRs. Recommendation 3 remains open pending OIOS verification that the revised procedures are being effectively implemented to ensure that adequate safety and security risk mitigating measures are in place over scheduling and conducting special flights.

Seating capacity for the fixed wing and rotary wing aircraft were underutilized

19. OIOS reviewed seat utilization in UNMISS flights for fixed and rotary wing aircraft for 98 flights over 50 dates and noted: (a) the average seat utilization for 96 flights was 42 per cent and the remaining two cargo flights were utilized at 67 per cent capacity; and (b) for some destinations, two regular flights were flown on the same day with a total number of passengers that could be carried on one flight, for example, two flights with a total capacity of 132 seats had only 12 passengers.

20. Also, during the peak period of 1 April to 30 June 2012, UNMISS transported 38,207 passengers (excluding passengers on flights for medical evacuation, cash transfers and test flights), and it was noted:

- For the 22 rotary wing aircraft (the more expensive option), seat utilization rates ranged from 35 to 52 per cent;
- For the four fixed wing aircraft, the seat utilization rate ranged from 33 to 53 per cent. In particular: (a) the 66 seating capacity aircraft had an average utilization rate of 22 seats; (b) the 40 seating capacity aircraft had an average utilization rate of 13 seats; and (c) the 50 seating capacity aircraft had an average utilization rate of 27 seats; and
- The "no show" rate on confirmed passengers for flights was 20 per cent in June 2012, and increased to 25 per cent in July 2012. No action was taken against personnel that did not give notice of cancellation of seat reservations.

21. The Director of Mission Support advised that larger capacity aircraft were needed for troop rotation, and there was a need to maintain the scheduled flights even when the capacity was very low for staff to travel for rest and recuperation and for official work commitments.

(4) UNMISS should improve flight scheduling and implement procedures to achieve maximum utilization of seating capacity of air assets.

UNMISS accepted recommendation 4 and stated that it reviewed the weekly regular flight schedule every six months to assess aircraft utilization, routing and client requirements. Also, amendments were made depending on operational requirements or the imposition of restrictions to aircraft operations. On a daily basis seat requirements were now monitored and where appropriate, flights were cancelled to avoid unnecessary trips. Recommendation 4 remains open pending OIOS verification that UNMISS flight scheduling has improved and UNMISS has implemented procedures to achieve maximum utilization of seating capacity of air assets.

Information in the Aircraft Use Reports did not always agree with the Monthly Aviation Reports

22. The Air Transport Section, DFS used the Monthly Aviation Reports (MARs) prepared by UNMISS, as the basis for verifying flight hours for payment to contractors. The MARs were prepared by the UNMISS Technical Compliance Unit from details recorded in the AURs database, which included information from source documents such as ATOs, aviation contracts, crew lists, flight backlog and fuel receipts. OIOS verified and compared the AURs to the information recorded in the MARs for the period from 1 July 2011 to 30 June 2012 and noted substantial differences, which could result in incorrect payments, as follows:

- The consolidated monthly figures in the AURs did not reconcile to the MARs for fuel consumption and cargo. For example, there was a cumulative difference of 530,123 liters of fuel and 4,236 metric tons of cargo;
- Some of the hours recorded were for flights scheduled to assist other United Nations agencies and entities on a cost reimbursable basis. However, AURs and MARs did not breakdown the flight hours for UNMISS and non-UNMISS flights. Without the breakdown, there was an unmitigated risk that UNMISS was being charged for flight hours utilized for non-UNMISS flights; and
- All passengers were classified in the AURs/MARs as civilians instead of the relevant designation as military, non-United Nations personnel and others as required by the DPKO/DFS Aviation Manual.

23. UNMISS advised that the differences resulted as data on AURs and MARs were different, as AURs included non-UNMISS air transport activities, including aircraft loaned from other missions and non-revenue activities. However, taking this into consideration, UNMISS was unable to reconcile and explain the identified differences.

24. Moreover, OIOS was unable to verify the accuracy of some of the data recorded in the AURs, as the Technical Compliance Unit destroyed source documents such as the ATOs after the data was entered into the system. According to the United Nations record management policy, as ATOs are operational documents, they should not be destroyed without prior authorization from an appropriate authority. No such authorization was available.

(5) UNMISS should implement procedures to ensure that information recorded in the Aircraft Use Reports database is complete and accurate and sufficiently reliable for preparing the Monthly Aviation Reports.

UNMISS accepted recommendation 5 and stated that MARs were prepared on the basis of AURs in accordance with the DPKO/DFS Aviation Manual, and therefore, it was of the view that sufficient and effective procedures were in place. Recommendation 5 remains open pending OIOS verification that UNMISS has now implemented adequate procedures to ensure that information recorded in the AURs database is complete and accurate and sufficiently reliable for preparing the MARs.

Amounts recoverable for air transportation services from third parties were delayed

25. UNMISS provided air transportation services to other United Nations agencies and entities totaling approximately \$17 million on a cost reimbursable basis for the period 1 July 2011 to 30 June 2012. Fifty per cent of this cost was to be recovered by DFS and 50 per cent by UNMISS. As of June 2012, \$12 million (70 per cent) was recovered; however, almost \$5 million had remained outstanding for one year or more. UNMISS did not sufficiently follow-up to ensure that amounts were being received on a timely basis.

(6) UNMISS should implement procedures to ensure the timely recovery of costs for air services provided to United Nations agencies, funds and programmes.

UNMISS accepted recommendation 6 and stated that an Administration Instruction, AI 007/2013 on processing of UNMISS special flight requests provided guidelines on the required documentation, including guarantee of payment/acceptance of cost for each cost recovery flight. Recommendation 6 remains open pending receipt of evidence that UNMISS has implemented adequate procedures for the timely recovery of costs for air services provided to other United Nations agencies and entities.

There was insufficient documentation to support medical evacuation flights for non-Mission persons

26. For the audit period, the UNMISS Medical Section maintained a list of the 27 cases of United Nations staff who had been medically evacuated outside the Mission's area of operation, and 47 cases of staff who were medically evacuated to Juba or other sectors for medical attention. A review of a sample of 26 cases indicated that medical evacuation special flights were properly supported, except for three cases where OIOS was informed that the flight was authorized verbally.

27. UNMISS provided medical evacuation services to other entities and the local population in connection with the United Nations humanitarian mandate. However, the UNMISS Medical Section did not have a list of non-UNMISS medical evacuation flights/cases and the related supporting documents. A review of ten cases, which cost \$209,078, in the SFR database for non-UNMISS passengers noted that clearance by the Chief Medical Officer was not available, and six of the 10 cases did not have the mandatory supporting medical reports.

(7) UNMISS should implement procedures to ensure that: (a) medical evacuations for non-UNMISS passengers are supported by the required approved medical evacuation forms; and (b) medical evacuation cases are properly documented and key documents maintained on file.

UNMISS accepted recommendation 7 and stated that the biggest challenge to UNMISS had been the non-submission of requisite documents by SFR requestors in a timely manner. UNMISS further

stated that an Administrative Instruction, AI 007/2013 on processing of UNMISS special flight requests provided guidelines on required documentation. Recommendation 7 remains open pending receipt of evidence that UNMISS has implemented adequate procedures to account for medical evacuation flights.

IV. ACKNOWLEDGEMENT

28. 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.

(Signed) David Kanja
Assistant Secretary-General for Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

Audit of air transportation management in the United Nations Mission in South Sudan

Recom. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
1	UNMISS should implement a system to ensure that air tasking documents are completed and appropriately filed to provide assurance that all operational and safety requirements have been complied with.	Critical	O	Receipt of evidence that UNMISS has a system in place to ensure that air tasking documents are completed and systematically filed.	31 December 2013
2	UNMISS should ensure that requests for scheduling of special flights are justified and introduce measures for confirming that affected passengers and cargo cannot be accommodated through regular flights.	Critical	O	OIOS verification that adequate procedures are in place to ensure that requests for scheduling of special flights are justified and cleared by the designated vetting official.	31 July 2013
3	UNMISS should implement procedures to ensure that special flights are authorized sufficiently well in advance to implement risk mitigating measures relating to security and demining clearances, as is required in the aviation threat assessment process.	Critical	O	OIOS verification that the revised procedures are being effectively implemented to ensure that adequate safety and security risk mitigating measures are in place over scheduling and conducting special flights.	1 March 2013
4	UNMISS should improve flight scheduling and implement procedures to achieve maximum utilization of seating capacity of air assets.	Important	O	OIOS verification that UNMISS flight scheduling has improved and UNMISS has implemented procedures to achieve maximum utilization of seating capacity of air assets.	31 July 2013

¹ Critical recommendations address significant and/or pervasive deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance cannot be provided regarding the achievement of control and/or business objectives under review.

² Important recommendations address important deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

³ C = closed, O = open

⁴ Date provided by UNMISS in response to recommendations.

STATUS OF AUDIT RECOMMENDATIONS

Audit of air transportation management in the United Nations Mission in South Sudan

Recom. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
5	UNMISS should implement procedures to ensure that information recorded in the Aircraft Use Reports database is complete and accurate and sufficiently reliable for preparing the Monthly Aviation Reports.	Important	O	OIOS verification that UNMISS has adequate procedures in place to ensure that information recorded in the AURs database is complete and accurate and sufficiently reliable for preparing the MARs.	31 July 2013
6	UNMISS should implement procedures to ensure the timely recovery of costs for air services provided to United Nations agencies, funds and programmes.	Important	O	Receipt of evidence that UNMISS has implemented adequate procedures for the timely recovery of costs for air services provided to other UN agencies and entities.	31 July 2013
7	UNMISS should implement procedures to ensure that: (a) medical evacuations for non-UNMISS passengers are supported by the required approved medical evacuation forms; and (b) medical evacuation cases are properly documented and key documents maintained on file.	Important	O	Receipt of evidence that UNMISS has implemented adequate procedures to account for medical evacuation flights.	31 July 2013

¹ Critical recommendations address significant and/or pervasive deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance cannot be provided regarding the achievement of control and/or business objectives under review.

² Important recommendations address important deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

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⁴ Date provided by UNMISS in response to recommendations.

APPENDIX I

Management Response

AUDIT RECOMMENDATIONS

Audit of air transport management in the United Nations Mission in South Sudan

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNMISS should implement a system to ensure that air tasking documents are completed and appropriately filed to provide assurance that all operational and safety requirements have been complied with.	Critical	Yes	CAVO	31 Dec 2013	The recommendation is accepted only based on the fact of insufficient archiving / filing system maintained by Aviation Section during Mission start-up period coincidental with UNMIS Liquidation caused by limited personnel strength and limited space for documents keeping. UNMISS Aviation prepares the Daily Flight Schedule for each day of operation in accordance with UN DPKO Aviation Manual, Chapter 3 Air Transportation Procedures, and aircraft are tasked to perform flights on the basis of approved DFS. Aviation Record control system will be implemented as part of UNMISS Aviation SOP review which will be completed by 31 December 2013.
2	UNMISS should ensure that requests for scheduling of special flights are justified and it has been confirmed that the passengers and cargo cannot be accommodated through regular flights.	Critical	Yes	CAVO	In effect	The recommendation is accepted however, the SFR questionnaire also has a column asking the requestor whether the requisitioned flight can be combined with a Scheduled Flight.

¹ Critical recommendations address significant and/or pervasive deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance cannot be provided regarding the achievement of control and/or business objectives under review.

² Important recommendations address important deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p>Before a SFR is approved, it is vetted by several levels of Authority and if it can be combined with a Regular Flight no SFR will be raised. So the procedures are in place to ensure that Special Flights are justified.</p>
3	<p>UNMISS should implement procedures to ensure that special flights are authorized sufficiently well in advance to implement safety and security risk mitigating measures relating to security and demining clearance, as required as part of the aviation threat assessment process.</p>	Critical	Yes	CAVO	In effect (01 March 2013)	<p>Recommendation is noted; Aviation Section in consultation with the various stakeholders has drafted a new SFR processing procedure based on SRSG's IOM dated 1 March 2013 on <i>Implementation of update procedures for authorization of UNMISS flights to high risk areas and changes to the Mission Aviation Threat/Risk Assessment SOP</i>. The SOP also captures the mitigation measures for processing of late SFRs.</p>
4	<p>UNMISS should improve flight scheduling and implement procedures to achieve maximum utilization of seating capacity of air assets.</p>	Important	Yes	CAVO	In effect	<p>Recommendation is noted; Reviews of the Weekly Regular Flight Schedule (WRFS) are conducted every 6 months to assess aircraft utilization, routing and client requirements. Between formal reviews of the WRFS, further amendments are made depending on operational requirements or the imposition of restrictions to aircraft operations. In addition, on a daily basis seat requirements are monitored and where appropriate, flights are</p>

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						cancelled to avoid flying unnecessary legs.
5	UNMISS should implement procedures to ensure that information recorded in the Aircraft Use Reports database is complete and accurate and sufficiently reliable for preparing the Monthly Aviation Reports.	Important	Yes	CAVO	In effect	<p>Recommendation is accepted however all the terms and conditions specified in Charter Agreements are fully met by the Carriers. UNHQ is informed on a regular basis about Carriers' performance through Quarterly Evaluation Reports. The aircraft take-off / landing weight is calculated based on the flight route, departure / arrival / alternative airfields conditions, weather conditions, etc. as per ICAO Recommendations and Carrier's rules for flight execution.</p> <p>The imposed limitation which is the subject of the recommendation was a temporary measure caused by the deterioration of Rumbek Airfield conditions, particularly the runway maintenance and the height of trees on the approach / departure path to minimize involved risk. The Mission fleet is planned based on the available condition and temporary limitations of payload or even prohibition of certain aircraft types of operations to different airfields is un-avoidable till the Government of host country implements intensive preventive maintenance program. Air Transport Section (ATS / OASG) is regularly informed about the current status of UNMISS activities and present</p>

Rec. no.	Recommendation	Critical/ Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p>challenges, such as poorly maintained infrastructure.</p> <p>Monthly Aviation Reports are prepared on the basis of Aircraft Use Reports (Form FOD 40(5-94)) only, in accordance with the UN DPKO Aviation Manual, Chapter 9 Financial and Resource Management; copies of which were all provided to Auditors' team for verification.</p> <p>It was also explained to the Audit Team that the database includes information for utilization of non-UNMISS aircraft loaned from other Missions as well as non-revenue activities while the Monthly Report consists only the information for Mission based aircraft performing revenue tasks. Sufficient and effective procedures are therefore in place.</p>
6	UNMISS should implement procedures to ensure the timely recovery of costs for air services provided to UN agencies, funds and programmes.	Important	Yes	CAVO	In effect	Recommendation is accepted. An Administrative Instruction AI 007/2013 on processing of UNMISS Special Flight requests provides guidelines on required documentation including guarantee of payment/acceptance of cost for each cost recovery flight.
7	UNMISS should implement procedures to ensure that: (a) medical evacuations for non-UNMISS passengers are supported by the required approved medical evacuation	Important	Accepted	CAVO	In effect	Recommendation is noted; The biggest challenge to UNMISS has been the non- submission of requisite documents by SFR Requestors in a

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	forms; and (b) medical evacuation cases are properly documented and key documents maintained on file.					timely manner. An Administrative Instruction AI 007/2013 on processing of UNMISS Special Flight requests provides guidelines on required documentation including guarantee of payment/acceptance of cost for each cost recovery flight.