



# **INTERNAL AUDIT DIVISION**

## **REPORT 2025/093**

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### **Audit of vehicle and spare part management in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo**

**There were significant weaknesses in the  
monitoring of vehicle usage and spare part  
consumption**

**30 December 2025  
Assignment No. AP2025-620-02**

# **Audit of vehicle and spare part management in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo**

## **EXECUTIVE SUMMARY**

The Office of Internal Oversight Services (OIOS) conducted an audit of vehicle and spare part management in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo (MONUSCO). The objective of the audit was to assess the effectiveness and efficiency of vehicle and spare part management in MONUSCO. The audit covered the period from January 2023 to June 2025 and included (a) needs assessment, acquisition and allocation of vehicles; (b) data quality and utilization and monitoring of vehicles; (c) vehicle maintenance, repairs and write off; and (d) spare part utilization, monitoring and inventory management.

MONUSCO was taking action to reduce surplus vehicles and align resources with operational needs. However, there were significant weaknesses in inventory management and monitoring of consumption of spare parts. Anomalies in Carlog data also impacted effective monitoring of vehicle usage.

OIOS made nine recommendations. To address issues identified in the audit, MONUSCO needed to:

- Review the current allocation of armoured vehicles to ensure alignment with prevailing security threats and operational readiness; and develop procedures/guidelines to inform future allocation.
- Undertake a systemic technical investigation of Carlog anomalies and enhance the monitoring and subsequent documentation of Carlog data analysis.
- Implement additional measures to deter and detect unauthorized use of vehicles by staff.
- Implement measures to reduce the number of off-road vehicles and improve repair and maintenance turnaround times, including ensuring that the procurement of spare parts is informed by consumption trends and based on operational requirements.
- Repair the roofing and seal the inspection pit of the light-vehicle workshop and install durable concrete flooring for the heavy-duty workshop in Beni.
- Investigate all previous cases of irregular spare part consumption and take prompt action to address anomalies, including measures to hold staff accountable where applicable.
- Review and update the Umoja service order approval mapping; and seek support in implementing mitigating measures to enable effective monitoring of approved service orders.
- Implement a plan for continuous review of spare parts inventory to identify surplus, obsolete and non-moving items and ensure its stockholding is aligned with operational requirements.
- Implement a mechanism to ensure that the recommendation of the Board of Survey is obtained prior to cannibalization of vehicles; clarify roles and responsibilities for tracking, approving and recording all cannibalized parts in Umoja.

MONUSCO accepted the 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 vehicle and spare part management in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

## I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of vehicle and spare part management in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo (MONUSCO).

2. MONUSCO Transport Section is responsible for the overall management and administration of the United Nations-owned vehicle fleet, including heavy engineering equipment and material handling equipment (MHE). Its responsibilities include: (a) providing transportation services for MONUSCO personnel; and (b) managing and maintaining/repairing United Nations-owned vehicle fleet and related equipment. These responsibilities are governed by the Department of Operational Support (DOS) Surface Transport Manual, and various MONUSCO administrative circulars and standard operating procedures.

3. As of 30 June 2025, the Transport Section was headed by a Chief at the P5 level and had 162 approved staffing posts/positions comprising of 14 internationals, 134 nationals, 12 United Nations volunteers, and 2 national professional officers. There were five heavy and light duty regional workshops in Goma, Entebbe, Kinshasa, Bunia and Beni. MONUSCO had a total of 1,401 vehicles and 11,410 spare part holdings, as shown in Tables 1 and 2.

Table 1: MONUSCO vehicle holding versus approved holding as of 30 June 2025

Vehicle component	Actual holding	Approved holding	Surplus/deficit
Light passenger vehicles (LPV)	735	725	10
Armoured vehicles	41	47	-6
Special purpose vehicles (SPV) <sup>1</sup>	625	582	43
<b>Total</b>	<b>1,401</b>	<b>1,354</b>	<b>47</b>

*Source: Transport Section Umoja report and Finance Section 2024/25 budget report*

Table 2: MONUSCO spare part holdings as of 30 June 2025

Location	Quantity	Value (\$)
Bunia and Beni	2,512	717,874
Entebbe	5,033	4,744,985
Goma	1,819	413,900
Kinshasa	2,046	1,022,048
<b>Total</b>	<b>11,410</b>	<b>6,898,808</b>

<sup>1</sup> SPV include tractors, buses, trucks, ambulances, engineering equipment (such as bulldozers, excavators) and airfield ground handling equipment, and motorcycles and are designed and configured to carry out specific business purposes or activities

4. Umoja, the United Nations' enterprise resource planning system, provides a centralized platform to track, maintain and manage MONUSCO vehicles and spare parts. Carlog, the electronic vehicle management system, is utilized to collect data on vehicles, including their location and utilization. It is primarily used for monitoring vehicle performance such as speed limits, fuel utilization and maintenance. There are 38 staff members of both Transport Section and the Field Technology Section with access to the Carlog system, including 4 as administrators, 23 with read-only access, and 11 with access to read and update driver/vehicle information.

5. Comments provided by MONUSCO are incorporated in italics.

## **II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY**

6. The objective of the audit was to assess the effectiveness and efficiency of vehicle and spare part management in MONUSCO.

7. This audit was included in the 2025 risk-based work plan of OIOS due to operational, safety, financial and reputational risks related to vehicle and spare part management in MONUSCO.

8. OIOS conducted this audit from August to October 2025. The audit covered the period from 1 January 2023 to 30 June 2025 and included: (a) needs assessment, acquisition and allocation of vehicles; (b) data quality and utilization and monitoring of vehicles; (c) vehicle maintenance, repairs and write off; and (d) spare part utilization, monitoring and inventory management.

9. The audit methodology included: (a) interviews with key personnel involved in vehicle and spare part management; (b) review of relevant documentation and reports such as DOS Surface Transport Manual, and various MONUSCO administrative circulars and standard operating procedures; (c) analytical review of Carlog and Umoja related data on vehicles and spare part management; and (d) site visits to transport workshops in Goma, Bunia and Beni.

10. To assess the reliability of data pertaining to vehicle and spare part management, OIOS reviewed data from Umoja and Carlog and related documentation provided by the Mission. Based on the reviews, OIOS determined that the data from both systems was sufficiently reliable for the purpose of this audit. However, the quality of Carlog data needed to be improved, and discrepancies were brought to the Mission's attention for corrective action.

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

## **III. AUDIT RESULTS**

### **A. Needs assessment, acquisition and allocation of vehicles**

The Mission had a functioning Vehicle Establishment Committee

12. To ensure that vehicles are allocated in accordance with operational needs and policy guidelines, a Vehicle Establishment Committee (VEC) should be established to define and periodically review the allocation of vehicles to various sections/units. The allocation of vehicles is guided by standard ratios, based on the number of staff and functions, as prescribed in the DOS standard cost and ratio manual (SCRM).

13. MONUSCO had a functioning VEC comprising representatives from mission support, substantive, police, and military components that met at least annually in 2023 and 2024. The VEC met four times in

2024 due to the Committee’s concerns about surplus LPVs in service across the Mission. As of September 2025, the VEC was yet to meet for 2025 due to the prevailing security crisis and other operational priorities of the Mission. A review of minutes of meetings showed that the Committee discussed key issues related to vehicle fleet management including regular review of vehicle establishment based on operational needs. For example, subsequent to the meetings in 2023 and 2024, action was taken to remove 47 surplus LPVs from circulation and the vehicles were written off, and this was in line with the Mission’s 2024/25 approved budget.

14. Analysis of relevant data maintained by the Transport Section showed that the allocation of vehicles to some offices/sections deviated from the approved ratio. However, deviations were adequately supported and justified by operational needs. For instance, the security, field technology, and human rights sections were allocated more vehicles than recommended because they operated from several mission locations.

15. The Mission recognized the need to optimize its vehicle fleet in response to evolving operational requirements including the closure of its office in South Kivu, reassignment of some sections and staff members from Goma to Entebbe, Uganda, and was taking action to reduce surplus vehicles and align vehicle resources with actual operational needs. For example, the Transport Section supported the transportation of vehicles from Goma to other duty stations in response to changes in the Mission’s operating environment, and as noted above, decisions taken by the VEC led to the withdrawal and write-off of surplus vehicles.

The allocation of armoured vehicles was not supported by a risk assessment/rationale

16. In high-risk operating environments, the allocation of armoured vehicles should be based on documented security risk assessments to ensure the safety of personnel and the optimal use of limited resources. The United Nations surface transport manual requires that the deployment of high-value and security-sensitive equipment be justified through objective criteria and aligned with operational needs.

17. As of 30 June 2025, MONUSCO had a fleet of 41 armoured vehicles with a total acquisition cost of \$4.7 million and a net book value of \$1.5 million. Distribution of these vehicles is shown in Table 3.

**Table 3: Distribution of armoured vehicles MONUSCO**

<b>Location</b>	<b>Number of armoured vehicles</b>	<b>Cost of vehicle per region \$</b>
Beni	8	1,039,291
Bunia	4	407,051
Entebbe	1	121,272
Goma	18	1,987,109
Kinshasa	10	1,181,856
<b>Total</b>	<b>41</b>	<b>4,736,579</b>

*Source: Transport Section Umoja report*

18. OIOS discussion with the Chief Transport Officer (CTO) and security officers indicated that the distribution of armored vehicles across various locations was not informed by a documented risk assessment or rationale that was aligned with the security threat levels in each location. There were also no established procedures by the Security Section to provide guidance on how such an assessment should be conducted. Considering the high volatility in certain areas compared to others, inappropriate allocation of such assets may compromise the safety and security of Mission personnel and facilities.

**(1) MONUSCO should review the current allocation of armoured vehicles to ensure alignment with prevailing security threats and operational readiness; and develop procedures/guidelines to inform future allocation.**

*MONUSCO accepted recommendation 1 and stated that the review will be conducted once the full impact of the contingency planning contract terminations is complete to ensure security needs are met in line with demand.*

#### The procurement of SPVs was well supported

19. The United Nations Surface Transport Manual requires MONUSCO to procure standard model vehicles, MHEs and accessories primarily through United Nations system contacts or alternatively, locally after obtaining local procurement authority from the Director of the Logistics Support Division.

20. Review of Umoja data showed that MONUSCO purchased 27 SPVs and 5 MHEs totaling \$3.5 million over the period from 1 January 2023 to 30 June 2025, through established systems contracts. OIOS analysis noted that the procurement was based on needs assessment and supported by an acquisition plan. MONUSCO also checked the availability of vehicles/MHEs from other United Nations missions and agencies before initiating the procurement process.

### **B. Data quality and utilization and monitoring of vehicles**

#### The quality of Carlog data needed to be improved

21. The Carlog system, installed in all MONUSCO vehicles, has been in use in MONUSCO since 2007 and should provide real-time data on vehicle speed, usage rates, and idling times to support management oversight, enforce compliance, and enable informed decision-making. The Transport Section is responsible for ensuring that reliable and accurate vehicle data is regularly collected by the system.

22. The Transport Section generated weekly reports on vehicle location, speeding, and idling times from the system, and this was shared with senior management and the Road Safety Committee and used to inform various actions including administrative action against noncompliant staff, if needed. For instance, during the weeks ending 15 and 22 November 2024, 123 and 96 vehicles respectively exceeded the recommended speed limits and disciplinary action was taken against concerned staff members.

23. However, OIOS review of weekly Carlog reports over the period from 1 January 2023 to June 2025 showed several anomalies in the data captured by the system. For example:

- There were five vehicles with a negative odometer reading which was not plausible under normal operating conditions. For example, the system showed a Toyota Landcruiser with “-1,213,442 km”, and a Nissan Urvan with “-8,991 km”. These same vehicles also reported 3,463 over speeding incidents and 83,383 idling events.
- Forty-five vehicles recorded 12.6 km travelled but 37 over-speeding counts. These same vehicles had a total of 23,211 idling events which was unrealistic given the short distance travelled.
- Critical metrics such as curve acceleration counts were missing from the records, indicating significant gaps in data capture.

- On 8,625 occasions, the Carlog report recorded vehicle usage without capturing the driver's name. This omission undermines accountability and traceability, making it difficult to verify who operated the vehicle during those instances.

24. The Transport Section indicated that once the data is downloaded from the system it conducts technical investigation of the data before any disciplinary action is considered or issued against staff members. However, this was not systematically done and documented. The Transport Section also provided various possible explanations for the above irregularities which were mostly attributed to technical limitations of the system, signal interference with internal/external communication systems, faulty speed sensor/wirings, manual calibration errors and human error during maintenance. The Logistics Division in the Office of Supply Chain Management confirmed that such errors were common in the older version of the system which was used in MONUSCO and there was no foolproof system to ensure accuracy. However, plans were underway for the system to be upgraded, and this was expected to enhance data quality.

**(2) MONUSCO should undertake a systemic technical investigation of the Carlog anomalies and enhance the monitoring and subsequent documentation of Carlog data analysis.**

*MONUSCO accepted recommendation 2 and stated that it had developed proactive measures and system upgrades to reduce the impact of the anomalies, and the Carlog system has been integrated with a centralized cloud-based server managed by the United Nations Global Service Centre (UNGSC). This would enable enhanced data validation, automated anomaly detection, and improved reporting capabilities.*

Unauthorized use and custody of vehicles by national staff

25. In accordance with a 2020 Mission information circular on the use of vehicles, national staff members are only permitted to use United Nations vehicles for the fulfilment of their official duties. The use and custody of vehicles by national staff after-duty hours, including weekends, may be approved by respective section chiefs under extraordinary operational circumstances or in a prevailing security situation.

26. OIOS' analysis showed multiple instances where national staff used MONUSCO vehicles after official working hours and on weekends, contrary to the 2020 information circular. As shown in Table 4, over the period from 1 January to 30 June 2025, 790 national staff members had an average of 25 occurrences involving usage of MONUSCO vehicles over the weekend. To obtain some assurance on the accuracy of the data extracted from Carlog, OIOS contacted eight staff members to inquire whether they had received authorization to utilize the vehicle for operational purposes. Three responded but could not provide any related evidence.

27. The Transport Section indicated that some Section Chiefs directly authorized national staff to use vehicles after duty hours without informing them, citing operational necessities. However, this was contrary to the operational circular.

**Table 4:** Use of vehicles by national staff over the weekend<sup>2</sup>

Region	Total number of times a vehicle was driven by national staff (on Saturdays and Sundays)	No, of national staff	Average usage per staff
Beni	5,407	142	38
Bukavu	42	18	2
Bunia	6,012	161	37
Entebbe	2,952	73	40
Kinshasa	5,455	396	14
<b>Total</b>	<b>19,868</b>	<b>790</b>	<b>25</b>

28. Furthermore, contrary to the information circular, the Military Police did not conduct regular roadside checks to curb unauthorized use of vehicles. In Bunia, following a meeting between the Conduct and Discipline Unit, Security Section and Military Police to discuss the frequent usage of vehicles by national staff during weekends and after office hours, it was agreed that random roadside checkpoints would be conducted after hours and on weekends, in accordance with the circular. However, this had not been implemented as of October 2025 due to resource constraints.

29. Subsequent to the audit, MONUSCO issued a reminder to all staff about unauthorized use of vehicles. However, there was a need for additional measures including regular monitoring to deter and detect unauthorized usage.

**(3) MONUSCO should implement additional measures to deter and detect unauthorized use of vehicles by staff.**

*MONUSCO accepted recommendation 3 and stated that it will continue to raise awareness on the proper use of vehicles outside of working hours.*

### C. Vehicle repair and maintenance and write-off

#### Vehicles and MHEs were maintained as per manufacturers' requirements but there were delays in repairs

30. MONUSCO developed a preventive maintenance plan for vehicles/MHEs, which was consistent with the manufacturers' requirements and its standard operating procedures on planned scheduled maintenance. To ensure timely repair of vehicles, the Transport Section established a key performance indicator (KPI) that no more than 8 per cent of the vehicle fleet should be off-road (VOR) at any given time.

31. A total of 1,439 repair and maintenance service orders were raised for 1,230 vehicles/MHEs at a total cost of \$374,150 during the audit period. OIOS review of a sample of 50 vehicles/MHEs maintained at a cost of \$9,948 indicated that all were maintained as per plan. For example, category "A" preventive maintenance was carried out after six months or 5,000 km for 48 vehicles while category "B" preventive maintenance was carried out after six months or 500 hours for two MHEs. All vehicles and equipment were examined by the head of the workshop before being released.

32. However, OIOS' review of VOR monitoring reports from January 2023 to September 2025 showed that there were delays in the repair and maintenance of vehicles. As of 30 September 2025, 179 (13 per cent) out of total fleet of 1,401 were in workshops awaiting repairs, compared to a target of 8 per cent, with an average delay of five months. As shown in Table 5, of the 179 vehicles/MHEs pending repairs, 109 (61

<sup>2</sup> The data excludes Goma, considering the unique operating environment

per cent) were due to lack of spare parts and for 70, the delays were due to lack of manpower or undocumented reasons.

Table 5: Vehicles awaiting repair and maintenance (in months)

Location	Total pending	Pending spare parts	Pending other reasons	Average delay (pending spare parts)	Average delay (pending other reasons)
Goma	72	54	18	6	5
Bunia	26	12	14	5	5
Beni	18	12	6	2	5
Kinshasa	46	24	22	7	5
Entebbe	17	7	10	6	4
<b>Total</b>	<b>179</b>	<b>109</b>	<b>70</b>	<b>5</b>	<b>5</b>

Source: Transport Section vehicle off road report

33. OIOS also noted that since the onset of the crisis in January 2025, the Transport Section has been heavily engaged in the movement of personnel between Goma and Entebbe, and the relocation of vehicles and MHEs from Goma to other locations, in line with the Mission’s strategic direction to reduce its footprint in Goma, which partly contributed to the delays. However, with 109 (8 per cent) of the Mission’s total fleet of vehicles pending repairs for over five months due to lack of spare parts, there is a need for better analysis and alignment of spare parts consumption trends with acquisitions to ensure new purchases are supported by a needs assessment. OIOS noted that over the period from January 2023 to June 2025, the Mission purchased parts worth \$295,857 through low value acquisitions (LVA), and the Mission explained that the use of LVAs was to address ad-hoc and emergency requirements. However, OIOS noted that LVAs were being used for the procurement of recurring goods which should have been purchased through established systems contracts, which is an indication of inadequate planning and forecasting. In addition, despite these new acquisitions, the 109 vehicles were still pending repairs due to lack of spare parts.

**(4) MONUSCO should implement measures to reduce the number of off-road vehicles and improve repair and maintenance turnaround times, including ensuring that the procurement of spare parts is informed by consumption trends and needs assessment, based on operational requirements.**

*MONUSCO accepted recommendation 4 and stated that it had implemented proactive and efficient measures to address incorrect spare part orders such as systematic resolution of service orders in Umoja and introduction of monthly joint inspection reports to reduce VOR time. It also designed and deployed advanced reporting tools for spare parts usage and accountability including training of transport officers and standardization of maintenance procedures to eliminate erroneous procurement and enforce accountability.*

#### Need to provide adequate workshop infrastructure

34. Physical inspection of workshops in Goma, Bunia and Beni indicated that the Mission had provided required equipment to support vehicle maintenance works. However, in Beni, the roof of the light-vehicle workshop had multiple leaks and groundwater seeped into the maintenance pit during the rainy season, creating a health hazard due to the accumulation of water. In addition, the work area of the heavy-duty workshop was covered with natural soil which became muddy after rainfall making it unsuitable for mechanical work. OIOS noted a 2022 email from the Motor Transport Officer to the Engineering Team in Beni, requesting the repair of the workshop roof and proposition to extend the concrete space and pavement to protect the soil for environmental purposes. However, no action was taken by the Engineering Team.

35. Although the workshop manager indicated that a project to install a concrete floor was under consideration, this had not been prioritized by the Mission. If unaddressed, these deficiencies could increase the risk of occupational accidents, and environmental pollution from oil and lubricants.

**(5) MONUSCO should repair the roofing and seal the inspection pit of the light-vehicle workshop, and install durable concrete flooring for the heavy-duty workshop in Beni.**

*MONUSCO accepted recommendation 5 and stated that action will be taken to ensure environmental compliance and a safe, healthy, hygienic workplace for transport staff, aligned with occupational health and safety guidelines.*

The Mission took action to properly account for refurbished assets in accordance with international public sector accounting standards (IPSAS)

36. In March 2025, MONUSCO launched a deep maintenance and repair programme that involved the transfer and refurbishment of SPVs from DRC to Entebbe, Uganda for refurbishment and reuse by the Mission. During the audit period, the Mission refurbished eight vehicles with a total acquisition cost of \$919,407 and a net book value of \$88,709. The Mission incurred a total of \$49,558 which was funded from its operational budget.

37. In accordance with the Organization's guidance on IPSAS, the cost related to enhancements of assets should be tracked and capitalized for accurate financial reporting, if it increases the service capacity or economic useful life. However, although the Transport Section was tracking related costs, they were not recorded and capitalized in Umoja in accordance with IPSAS. In addition, there was no evidence that the useful lives of the assets were adjusted. Subsequent to the audit, the Mission took action to properly record all refurbished assets in Umoja.

#### **D. Spare part utilization, monitoring and inventory management**

38. There were anomalies in the utilization, and monitoring of spare parts was ineffective which exposed the Mission to possible theft, fraud and waste of resources.

(a) Irregular consumption of spare parts

39. Requests for spare parts were initiated by mechanics in the Transport Section, based on the repair and maintenance needs of vehicles in the workshop. Requests were initiated in Umoja, using the service order functionality, and should be approved by designated officials with authorized roles mapped in the system.

40. Over the period from 1 January 2023 to 30 June 2025, MONUSCO processed a total of 1,439 service orders for spare parts totaling \$374,150. OIOS review of records provided by the Transport Section showed irregular spare part consumption for some vehicles, which were not followed up by the Mission. For example:

- Six clutch kits were consumed within 15 months by a vehicle.
- Fifteen tires were consumed over six months by a vehicle.
- Four clutch kits were consumed over 10 months by a vehicle.
- Five master clutch cylinders were consumed within 10 months by a vehicle.

- Four shock absorbers were issued to a vehicle, even though only two were needed.

41. In addition, there was a flaw in the system in 2024 which allowed creators of a service order (i.e. mechanics) to modify the order after it had been approved, without the knowledge or consent of the approver, and the updated service orders could then be used by the creator to collect items from the warehouse. Possible modifications included changes to the quantities of parts or the addition of new spare part items. The Transport Section confirmed that this issue was subsequently fixed. However, due to a system limitation, OIOS was unable to identify which service orders had been modified and who approved. The Transport Section explained that it was impossible to track individuals who had approved service orders because the system did not display or log the approver's identity.

42. The above system flaw and gap in Umoja role provisioning resulted in service orders being used for unwarranted or apparently excessive issuance of spare parts to vehicles indicating possible fraud. For example, one service order was used to issue 845 oil filters valued at \$6,139 to a single vehicle in February 2024, and in another instance, one service order was used to issue 200 spare part items valued at \$10,440 to a single vehicle. Table 6 shows examples of the similar irregularities noted in the use of service orders for issuance of excessive spare parts to a single vehicle.

**Table 6:** Irregularities in the use of service orders for issuance of spare parts

Order	Material description	Quantity	Total Amount \$	Service Order Date	Vehicle plate number	Asset category	Storage location
10502215	Spare:TPT,Nissan,15208-43G0A	845	6,139	21/02/2024	25201	LPV	BUKAVU
10502562	Spare:TPT,Nissan,15208-43G0A	297	2,157	22/02/2024	28319	LPV	BUKAVU
10502211	~Spare:TPT,Toyota,90915-30002	218	3,533	21/02/2024	24107	LPV	BUKAVU
10489088	Spare:TPT,Renault,5005097020	217	801	15/12/2023	24156	SPV	BUKAVU
10502212	Filter:TPT,Toyota,90915-30002	136	2,059	21/02/2024	24151	SPV	BUKAVU
10502562	OLD Paper:Masking	100	115	22/02/2024	28319	LPV	BUKAVU
10538084	Spare:TPT,TLD,5600552	200	10,439	30/08/2024	24590	SPV	GOMA
10538086	Spare:TPT,TLD,5600552	100	5,219	30/08/2024	689	SPV	GOMA
10529006	Dispenser:Masking Paper	99	486	15/07/2024	24389	SPV	GOMA
10538084	Spare:TPT,TLD,5600552	200	10,439	30/08/2024	24590	SPV	GOMA
10538086	Spare:TPT,TLD,5600552	100	5,219	30/08/2024	689	SPV	GOMA
10529006	Dispenser: Masking Paper	99	486	15/07/2024	24389	SPV	GOMA

Source: Transport Section database

43. The above irregularities were due to ineffective monitoring of spare part consumption and significant control weaknesses in the processing and approval of service orders in Umoja. OIOS review of Umoja role mapping showed that although 22 staff were mapped as approvers for the Transport Section, only 13 were active staff members of the Transport Section, and the CTO was not mapped in the system to ensure visibility of all transactions. Of the remaining nine: (a) four were ex-transport staff; (b) one transport staff had been on special leave for over one year; (c) one staff was from the Finance Section in MONUSCO; (d) two staff members were not staff of MONUSCO but of the Regional Service Centre in Entebbe; and (e)

one staff was from the Office of Chief Service Delivery Section. OIOS noted that the same Umoja role mapping had been in use for the last five years and had not been updated.

44. Effective April 2025, the Transport Section started using a Business Intelligence dashboard to regularly monitor and identify unusual spare part consumption. OIOS review of the dashboard showed that it provided the Mission with key data on spare part usage and action was being taken to investigate unusual consumption trends.

45. The CTO explained that these roles were assigned prior to him joining the Transport Section and there was no explanation why non-transport staff were mapped in the system to approve the consumption of transport resources.

**(6) MONUSCO should investigate all previous cases of irregular spare part consumption and take prompt action to address anomalies, including measures to hold staff accountable, where applicable.**

*MONUSCO accepted recommendation 6 and stated that cases pertaining to abnormal consumption of spare parts were being investigated by the Security Investigation Unit.*

**(7) MONUSCO should: (a) review and update the Umoja service order approval mapping to ensure that only current and active staff of the Transport Section including the Chief Transport Officer are mapped in the system; and (b) seek support in implementing mitigating measures to enable effective monitoring of approved service orders.**

*MONUSCO accepted recommendation 7 and stated that the Transport Section has notified the Umoja Security Liaison Officer regarding unauthorized role mappings and has taken corrective action to resolve role conflicts of interest and prevent the assignment of multiple Umoja roles to a single staff member. Also, the Transport Section in collaboration with Field Technology Section has developed an in-house advanced monitoring platform to capture anomalies, track vehicle status, usage, service order execution and spare part consumption.*

(b) Inadequate spare part control resulted in overstocking and delays in repair and maintenance

46. The Surface Transport Manual provides that spare part holdings should be adjusted as the Mission's authorized vehicle establishment is determined or adjusted. A demand plan for spare parts should be developed for each make and model of vehicle and equipment, and spare part holdings should focus on fast-moving items needed to maintain operational availability of the Mission's fleet. Missions with holdings of surplus spare parts should provide notification to UNGSC, who will disseminate this information to other missions for possible transfer, as needed.

47. As of 30 September 2025, MONUSCO had a total of 11,410 spare part items valued at approximately \$6.8 million. Of this, 2,530 items amounting to \$1.33 million did not have any movement for one to five years as shown in Table 7. Consequently, OIOS physical inspection of spare parts in Beni noted that 269 (20 per cent) of the total stock of 1,377 spare parts were identified as surplus but no further action had been taken on these items.

Table 7: MONUSCO spare part with no movement between one to five years

Location	Value of spare parts with no movements			
	One to two years (\$)	Three to four years (\$)	Five years (\$)	Total (\$)
Beni	204,610	43,906	0.00	248,516
Bunia	194,189	74,409	7,751	276,349
Entebbe	117,020	10,517	12,820	140,357
Goma	37,749	8,704	7,004	53,458
Kinshasa	375,959	155,825	87,408	619,193
<b>Total</b>	<b>929,527</b>	<b>293,362</b>	<b>114,984</b>	<b>1,337,872</b>

48. The Transport Section indicated that it had initiated the process of writing off surplus spare parts in December 2024 however, due to mission-related challenges, the process was not completed. OIOS also noted that the Transport Section had reached out to UNGSC in January 2025 and during the audit to inform them about surplus tires and other line items, however, no response was received.

49. The Transport Section also explained that some of the slow/non-moving items were considered critical components and were retained to support essential maintenance, especially where timely procurement may be difficult due to logistical constraints. Some parts were also needed to support routine maintenance needs for the Mission's old fleet of vehicles, with about 70 per cent of vehicles past their life expectancy. While OIOS acknowledges these explanations, there is a need for the Mission to review its stockholdings for better management of surplus parts and minimize potential waste and mismanagement.

**(8) MONUSCO should: (a) implement a plan for continuous review of spare parts inventory to identify surplus, obsolete and non-moving items and ensure its stockholding is aligned with operational requirements; and (b) inform and follow up with the United Nations Global Support Centre on surplus items for possible redeployment to other missions or write off surplus and obsolete items.**

*MONUSCO accepted recommendation 8 and stated that a plan was in place to conduct annual reviews of its spare part holdings to identify and declare surplus items. It also had strict monitoring of available stock and closely tracked consumption of spare parts. Although informing UNGSC of surplus items has been ineffective in the past, the Mission will continue to conduct regular stock reviews and communicate with UNGSC to ensure effective management of spare parts and alignment with operational requirements*

(c) Non-compliance with cannibalization procedures

50. Cannibalized vehicles can generate considerable cost savings for the Mission as recovered assets could be used on other vehicles. To maximize potential benefits, cannibalized parts should be properly accounted for in Umoja and secured to prevent pilferage. Physical inspection of the vehicles by the Board of Survey (BOS) is required prior to cannibalization.

51. Between 1 January 2023 and 30 June 2025, the Transport Section cannibalized 10 vehicles with an acquisition value of \$327,066 and extracted a total of 82 parts that could be reused in other vehicles. However, the review and recommendation of BOS was not sought for the cannibalization of all 10 vehicles, and extracted parts were not recorded in Umoja for proper tracking and record-keeping. Although the

Transport Section provided an Excel spreadsheet listing the parts removed from one vehicle and installed in another, this was not documented in Umoja and linked with service orders to demonstrate that parts were utilized for other vehicles, as intended. There was also no evidence that recovered parts were properly safeguarded and tested before being installed into other vehicles.

52. Discussions with transport and supply chain staff indicated that there were unclear roles and responsibilities for the re-entry of cannibalized parts into Umoja. The Transport Section also indicated that BOS inspection was not sought due to the urgent need for spare parts from cannibalized vehicles.

**(9) MONUSCO should: (a) implement a mechanism to ensure that the recommendation of the Board of Survey is obtained prior to cannibalization of vehicles; and (b) clarify roles and responsibilities for tracking, approving and recording all cannibalized parts in Umoja to ensure that accurate records are maintained and all items are adequately safeguarded.**

*MONUSCO accepted recommendation 9 and stated that it will: (a) implement mechanisms to ensure that the recommendation of the Board of Survey is obtained prior to cannibalization of vehicles, and (b) ensure clear documentation of roles and responsibilities for tracking, approving and recording of all cannibalized parts in Umoja to ensure accurate records and adequate safeguard of items.*

#### **IV. ACKNOWLEDGEMENT**

53. OIOS wishes to express its appreciation to the management and staff of MONUSCO 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 vehicle and spare part management in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

Rec. no.	Recommendation	Critical <sup>3</sup> / Important <sup>4</sup>	C/ O <sup>5</sup>	Actions needed to close recommendation	Implementation date <sup>6</sup>
1	MONUSCO should review the current allocation of armoured vehicles to ensure alignment with prevailing security threats and operational readiness; and develop procedures/guidelines to inform future allocation.	Important	O	Receipt of evidence of the alignment of the allocation of armoured vehicles with prevailing security threats and operational readiness, and procedures/guidelines to inform future allocation.	30 September 2026
2	MONUSCO should undertake a systemic technical investigation of the Carlog anomalies and enhance the monitoring and subsequent documentation of Carlog data analysis.	Important	O	Receipt of evidence of measures implemented to address Carlog anomalies and monitoring of data including enhanced data validation, automated anomaly detection, and improved reporting capabilities.	31 December 2026*
3	MONUSCO should implement additional measures to deter and detect unauthorized use of vehicles by staff.	Important	O	Receipt of evidence of additional measures implemented to deter and detect unauthorized use of vehicles by staff.	31 December 2026*
4	MONUSCO should implement measures to reduce the number of off-road vehicles and improve repair and maintenance turnaround times, including ensuring that the procurement of spare parts is informed by consumption trends and needs assessment, based on operational requirements	Important	O	Receipt of evidence of measures implemented to: (a) reduce the number of off-road vehicles and improved repair and maintenance turnaround times; and (b) ensure that the procurement of spare parts is informed by consumption trends and needs assessment.	31 December 2026
5	MONUSCO should repair the roofing and seal the inspection pit of the light-vehicle workshop, and install durable concrete flooring for the heavy-duty workshop in Beni.	Important	O	Receipt of evidence of repairs to the roofing and inspection pit of the light-vehicle workshop and the flooring of the heavy-duty workshop in Beni.	31 December 2026
6	MONUSCO should investigate all previous cases of irregular spare part consumption and take prompt action to address anomalies, including measures to hold staff accountable, where applicable.	Important	O	Receipt of evidence of the investigation of cases of irregular spare part consumption, and action taken to address anomalies.	31 December 2026*
7	MONUSCO should: (a) review and update the Umoja service order approval mapping to ensure that only current and active staff of the Transport Section including the Chief Transport Officer are mapped in the system; and (b) seek support in	Important	O	Receipt of evidence of: (a) updated service order approval mapping; (b) mitigating measures implemented for effective monitoring of approved service orders.	31 December 2026*

## STATUS OF AUDIT RECOMMENDATIONS

## Audit of vehicle and spare part management in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

Rec. no.	Recommendation	Critical <sup>3</sup> / Important <sup>4</sup>	C/ O <sup>5</sup>	Actions needed to close recommendation	Implementation date <sup>6</sup>
	implementing mitigating measures to enable effective monitoring of approved service orders.				
8	MONUSCO should: (a) implement a plan for continuous review of spare parts inventory to identify surplus, obsolete and non-moving items and ensure its stockholding is aligned with operational requirements; and (b) inform and follow up with the United Nations Global Support Centre on surplus items for possible redeployment to other missions or write off surplus and obsolete items.	Important	O	Receipt of evidence of: (a) continuous review of spare parts inventory to manage surplus and obsolete items; and (b) regular stock reviews and communication with UNGSC on surplus items.	31 December 2026
9	MONUSCO should: (a) implement a mechanism to ensure that the recommendation of the Board of Survey is obtained prior to cannibalization of vehicles; and (b) clarify roles and responsibilities for tracking, approving and recording all cannibalized parts in Umoja to ensure that accurate records are maintained and all items are adequately safeguarded.	Important	O	Receipt of evidence of: (a) measures implemented to ensure that the recommendation of the Board of Survey is obtained prior to cannibalization; and (b) clarified roles and responsibilities for tracking, approving and recording all cannibalized parts in Umoja.	31 December 2026

<sup>3</sup> 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.

<sup>4</sup> 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.

<sup>5</sup> Please note the value C denotes closed recommendations whereas O refers to open recommendations.

<sup>6</sup> Date provided by MONUSCO in response to recommendations (except \* provided by OIOS).

# **APPENDIX I**

## **Management Response**



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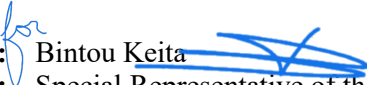
## INTEROFFICE MEMORANDUM

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**Date: 19 December 2025**

Ref: SRSR-MONUSCO-01185-2025

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

**From:**  Bintou Keita  
**De:** Special Representative of the Secretary-General and Head of the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

**Subject:** Mission comments on the recommendations in the draft report on the  
**Objet:** audit of vehicle and spare part management in MONUSCO (Assignment No. AP2025-620-02)

1. Thank you for your interoffice memorandum of 10 December 2025 (Ref: OIOS-2025-02482) forwarding the draft report on the audit of vehicle and spare part management.
2. I appreciate the opportunity given to the Mission to comment on the findings and recommendations in the report. Attached please find Appendix I with the Mission's comments for your consideration.
3. Thank you for your continued support.

Best regards

**Annex: Appendix I**

**Copy:**

Bruno Georges Lemarquis, DSRSG-RC-HC, MONUSCO  
Vivian van de Perre, DSRSG PO, MONUSCO  
Nicoleta Verestiuc, DMS, MONUSCO  
Judith Atiagaga, C-AU, MONUSCO  
David John, C-SCM, MONUSCO  
Viorel Grigorovici, OiC-TS, MONUSCO  
Daniel Maier, C-SPC, MONUSCO

## Management Response

## Audit of vehicle and spare part management in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	MONUSCO should review the current allocation of armored vehicles to ensure alignment with prevailing security threats and operational readiness; and develop procedures/guidelines to inform future allocation.	Important	Yes	Chief Security Officer/ Chief Transport Officer	30 September 2026	MONUSCO accepts the recommendation and would like to emphasize that the review will be conducted once the Mission knows the impact of the contingency plan on staffing. This will ensure that security needs are met in line with demand.
2	MONUSCO should undertake a systemic technical investigation of the Carlog anomalies and enhance the monitoring and subsequent documentation of Carlog data analysis.	Important	Yes	Chief Transport Officer	Implemented	<p>MONUSCO acknowledges the recommendation to undertake a systemic technical investigation into the Carlog anomalies and enhance the monitoring and documentation of Carlog data analysis. It should however be noted that these anomalies are not unique to MONUSCO but are known technical behaviours of the Carlog system and are common across missions and confirmed by OSCM at UNHQ. MONUSCO has already developed proactive measures, and system upgrades to reduce the impact of the anomalies.</p> <p>To address this recommendation, significant measures have already been taken to enhance the CarLog system including:</p> <ul style="list-style-type: none"> <li>• Upgrading from the old CarLog version FL01 to the new F1/2.</li> </ul>

<sup>1</sup> 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.

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

## Management Response

## Audit of vehicle and spare part management in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<ul style="list-style-type: none"> <li>Introducing SIM-card-based data transmission and GPS tracking for improved real-time monitoring.</li> <li>Migrating the CarLog server to a centralized, cloud-based platform managed by UNGSC, which improves data validation, which enables automated anomaly detection, and sends automated notifications.</li> </ul> <p>Anomalies identified by OIOS are inherent technical behaviors of the CarLog system and cannot be entirely eliminated. However, the centralized UNGSC-managed server now automatically detects and flags anomalies, significantly reducing their occurrence.</p> <p>This recommendation may therefore be considered as implemented by MONUSCO and closed at this stage of the report. Evidence in this regard has already been provided to the Audit Team.</p>
3	MONUSCO should implement measures to deter and detect unauthorized use of vehicles by staff.	Important	Yes	Implemented	Implemented	MONUSCO accepts recommendation #3 (a) to raise awareness regarding the proper use of vehicles outside of working hours, on weekends, and during holidays and would like to emphasise that this recommendation has been implemented and its implementation will continue. The most recent reminder was sent on 19 November 2025 and is attached for verification by the Audit Team. Therefore recommendation 3 (a) has been implemented and may be closed by OIOS at this stage.

## Management Response

## Audit of vehicle and spare part management in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
4	MONUSCO should implement measures to reduce the number of off-road vehicles and improve repair and maintenance turnaround times, including ensuring that the procurement of spare parts is informed by consumption trends and needs assessment, based on operational requirements.	Important	Yes	Chief Transport Officer	31 December 2026	<p>MONUSCO accepts the recommendation and has taken the following measures to implement:</p> <p>(i) To ensure that the procurement of spare parts is informed by consumption trends and needs assessment based on operational needs, proactive and efficient measures have been implemented to address legacy issues such as incorrect spare parts orders predating the current management:</p> <ul style="list-style-type: none"> <li>• Systematically resolution of Service Order (SO) in Umoja.</li> <li>• Introduction of Monthly Joint Inspection Reports to reduce VOR time.</li> <li>• Collaboration with Field Technology Section (FTS) to design and deploy advanced reporting tools for spare parts usage and accountability.</li> </ul> <p>(ii) In addition, maintenance procedures have been standardized to eliminate erroneous procurement and enforce accountability. Motor Transport Officers have been trained, though a transition period is required to shift from the historically reactive maintenance culture to a consistently proactive one.</p>
5	MONUSCO should repair the roofing and seal the inspection pit of the light-vehicle workshop and install durable concrete	Important	Yes	Chief Engineer	31 December 2026	MONUSCO accepts the recommendation and confirms that actions will be taken to ensure environmental compliance and a safe, healthy, hygienic workplace for transport staff, aligned with Occupational Safety and Health guidelines. The execution of the work was delayed due to ongoing tasks in Beni related to force

## Management Response

## Audit of vehicle and spare part management in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	flooring for the heavy-duty workshop in Beni.					transformation initiatives, base improvements and defence upgrades under A4P+ and the implementation of MRAT actions to prevent SEA in military sites across NS and FIB AoR. The progress was further hindered by financial constraints, limiting Engineering Section's ability to carry out projects unless they directly impact security, personnel safety, or mandated PoC implementation.
6	MONUSCO should investigate all previous cases of irregular spare part consumption and take prompt action to address anomalies, including measures to hold staff accountable, where applicable.	Important	Yes	Chief, Special Investigations Unit	Implemented	<p>MONUSCO accepts recommendation #6 and would like to confirm its implementation. The cases pertaining to abnormal consumption of spare parts reported to OIOS Investigations Division by MONUSCO Transport Section were referred back to the Mission through the Office of the SRSG and to Conduct and Discipline Team (CDT). Upon receipt by CDT, the SIU was requested to investigate the matter via OIOS reference numbers:</p> <p>(i) ID No. 1660/24 (B) (KIN/SEC/24/400). SIU has completed its investigation and sent the report via the normal distribution channels through the Share Portal to CDT etc who have taken up the matter via their normal channels. As the final feedback on any measures that may have been recommended or taken to hold staff accountable may be confidential, the Audit Team may want to contact CDT directly for feedback on the actions pertaining to this case.</p> <p>(ii) Case # ID No. 0083/24 (BUK/SEC24/0038). This case is still pending investigations with SIU and will be subsequently sent to CDT upon completion as the established practice.</p>

## Management Response

## Audit of vehicle and spare part management in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						As the Mission has already acted on the previous cases of irregular/abnormal spare parts consumption that were reported since 2024 and investigations are either complete or ongoing, it is requested that OIOS consider closing this recommendation.
7	MONUSCO should: (a) review and update the Umoja service order approval mapping to ensure that only current and active staff of the Transport Section, including the Chief Transport Officer are mapped in the system; and (b) seek support in implementing mitigating measures to enable effective monitoring of approved service orders.	Important	Yes	Chief Transport Officer	Implemented	<p>(a) MONUSCO accepts and considers recommendation 7 (a) as already implemented. MONUSCO Transport Section has notified the UMOJA SLO regarding unauthorized role mappings and has taken corrective action to resolve role conflicts of interest and prevent the assignment of multiple UMOJA roles to a single staff member. Furthermore, in 2024, Transport Section organized a retreat and trained all Motor Transport Officers (M/RTO) on how to effectively monitor and manage service orders within their sectors.</p> <p>Following an official request by Transport Section, the Field Technology Section has already taken full corrective action. The related correspondence has been shared with OIOS. Recommendation 7(a) is already implemented.</p> <p>(b) MONUSCO accepts recommendation 7 (b) and would like to confirm that, to mitigate UMOJA and Carlog functional limitations, Transport Section in collaboration with Field Technology Section (FTS) has developed an in-house advanced monitoring platform. This system captures anomalies, tracks vehicle status (VOR), usage, service order execution,</p>

## Management Response

## Audit of vehicle and spare part management in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p>and spare parts consumption, providing transparency and oversight where UMOJA lacks functionality.</p> <p>The new in-house advanced monitoring platform was shared with the Audit Team. Recommendation 7(b) is already implemented.</p>
8	MONUSCO should: (a) implement a plan for continuous review of spare parts inventory to identify surplus, obsolete and non-moving items and ensure its stockholding is aligned with operational requirements; and (b) inform and follow up with the United Nations Global Support Centre on surplus items for possible redeployment to other missions or write off surplus and obsolete items.	Important	Yes	Chief Transport Officer	31 December 2026	<p>(a) MONUSCO accepts recommendation 8 (a) and would like to confirm that it is already implemented. There is already a plan in place where yearly revision for spare parts holdings is done following the UN rules related to identifying and declaring surplus UN assets to other Missions. Last year (2024), the spare parts reviews were conducted in line with UN rules but were disrupted by the Goma crisis and refurbishment program in Entebbe.</p> <p>Over the last two years, MONUSCO has implemented a strict monitoring measure on the available stock and closely tracked its consumption. These measures include the following:</p> <ul style="list-style-type: none"> <li>• Comprehensive review of all spare parts purchased within the past five years to identify items that could be utilized before placing any new orders. This proactive measure resulted in a reduction of the purchasing budget by more than 50 percent over the last two fiscal years for the spare parts category and, consequently, a significant decrease in stockpiling levels across the Mission.</li> </ul>

## Management Response

## Audit of vehicle and spare part management in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<ul style="list-style-type: none"> <li>• During fiscal years P21 to P23, the total purchasing budget amounted to \$8,523,098, which contributed to a high level of stock accumulation. However, in fiscal years P24 and P25, because of strengthened inventory controls and reliance on existing stock, the total purchasing value decreased to \$1,435,309 (for both years combined). This reflects the Mission's continued efforts to optimize resource utilization and reduce unnecessary procurement.</li> <li>• In addition, the usage budget decreased significantly during the last fiscal year to \$1,331,632, compared with an average annual consumption of approximately \$2,321,405 in previous years. This reduction was primarily due to enhanced monitoring and control measures, as well as the reduced vehicle utilization caused by the Goma crisis.</li> <li>• Approximately 70 percent of MONUSCO's vehicle fleet has surpassed its expected service life. Consequently, unforeseen technical defects are increasingly likely to occur, thereby raising the potential demand for certain spare parts. Accordingly, some items currently reflected in the system as non-moving may soon be required for maintenance activities, depending on emerging operational needs.</li> <li>• A considerable proportion of the spare parts inventory pertains to armoured vehicles, for which replacement parts are not available in the local market and the procurement lead time is</li> </ul>

Management Response

Audit of vehicle and spare part management in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p>considerably long. Therefore, it has been agreed to retain these spare parts until the respective vehicles are written off. Nonetheless, this stock will be subject to regular review, and updates will be reported to the United Nations Global Support Centre (UNGSC) in Brindisi for further guidance and possible redeployment actions.</p> <ul style="list-style-type: none"> <li>• The last comprehensive stock review was conducted in December 2024, but the process was temporarily suspended for two main reasons: (a) to allow for a detailed analysis of spare parts requirements for vehicles transferred to Entebbe for deep upgrading, and (b) due to the evacuation of personnel and assets from Goma to Uganda, which required the suspension of review activities until the operational situation stabilized.</li> </ul> <p>(b) MONUSCO takes note of recommendation 8 (b) and would like to highlight that, sharing surplus stocks with UNGSC has been ineffective in the past. This is because other missions hold similar or incompatible spare parts.</p> <p>Paragraph 43 of the Draft Report, under which the Audit indicated irregularities in service orders for the issuance of spare parts, is not acceptable, as the conclusions drawn from Table 6 are incorrect for the following reasons:</p> <ul style="list-style-type: none"> <li>- The irregular issuance of spare parts by Bukavu and other sectors was thoroughly identified,</li> </ul>

## Management Response

## Audit of vehicle and spare part management in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p>documented, and formally reported to OIOS approximately 18 months ago, with no proper feedback.</p> <ul style="list-style-type: none"> <li>- The information presented for Goma is inaccurate, as the same service orders were duplicated in Table 6, resulting in an incorrect interpretation.</li> <li>- The total spare parts consumed against each service order is accurate and cannot be compared with parts issued by other sectors. The parts consumed were rollers for TLD equipment, and each TLD unit contains more than 300 rollers; therefore, the consumption level is reasonable and justified.</li> </ul> <p>In conclusion, MONUSCO has already implemented recommendation 8 with advanced measures to manage surplus and obsolete spare parts. However, regular stock reviews will continue to be conducted and communicated to UNGSC to ensure effective management of spare parts and alignment with operational requirements.</p>
9	MONUSCO should: (a) implement a mechanism to ensure that the recommendation of the Board of Survey is obtained prior to cannibalization of vehicles; and (b) clarify roles and responsibilities for tracking, approving and recording all cannibalized parts in Umoja to ensure	Important	Yes	Chief Transport Officer	31 December 2026	<p>(a) MONUSCO accepts the recommendation 10 (a) and will implement mechanisms to ensure that the recommendation of the Board of Survey is obtained prior to cannibalization of vehicles.</p> <p>(b) MONUSCO accepts recommendation 10 (b) and will ensure the clear documentation of roles and responsibilities for tracking, approving and recording of all cannibalized parts in Umoja to ensure accurate records and adequate safeguard of all items.</p>

Management Response

Audit of vehicle and spare part management in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	that accurate records are maintained and all items are adequately safeguarded.					However, the Mission would like to clarify for OIOS consideration, that the issues highlighted by OIOS are attributed to prolonged vacancy of the Fleet Vehicle Inventory Unit (FVIU) Manager role which has been a significant operational handicap and the slow write-off procedures, worsened by the crises and staffing shortages experienced in the Mission. The Mission highlights two major problems: systemic flaws in UN’s asset accounting system and an inefficient Board of Survey (BOS) process that delays vehicle management, urging reforms for operational efficiency.