INTERNAL AUDIT DIVISION

REPORT 2026/006

Audit of assets management in the United Nations Mission in the Republic of South Sudan

The Mission needed to strengthen controls to assure the veracity and documentation of the physical verification and efficiency and effectiveness of assets maintenance and disposal

4 May 2026
Assignment No. AP2025-633-05

Audit of assets management in the United Nations Mission in the Republic of South Sudan

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of assets management in the United Nations Mission in the Republic of South Sudan (UNMISS). The objective of the audit was to assess the adequacy and effectiveness of the assets management processes. The audit covered the period from 1 January 2023 to 31 October 2025 and included: (a) assets verification; (b) assets maintenance; (c) assets disposal; and (d) assets verification and disposal plan for the closing field offices.

OIOS noted inconsistencies and documentation gaps in the physical verification of assets, which challenged the veracity of the verification results as reported by the Mission. The maintenance of assets also had weaknesses, including: (a) non-enforcement of the All-Terrain vehicle (ATVs) maintenance plan, leading to 6 of 15 ATVs being non-operational; (b) non-adherence to schedules and lack of accurate records for some engineering equipment; and (c) inadequate capture in Umoja of maintenance costs to support effective cost monitoring and repair-versus-replacement decisions. UNMISS met its key performance targets for asset write-off and disposal, but it heavily relied on the “scrap as-is” disposal method while it did not implement its directive for sale to national staff. On the other hand, OIOS noted that the asset verification and reconciliation for closing field offices were conducted, and the Asset Disposal Plan was developed based on these verifications.

OIOS made one critical recommendation and four important recommendations. To address issues identified in the audit, UNMISS needed to:

- Ensure that documentation supporting the assets verification accurately reflects actual methods utilized, process and results.

- Develop and implement a maintenance plan that enforces the provisions of the existing contract for All-Terrain vehicles to ensure their operational readiness.

- Strengthen engineering equipment maintenance by ensuring compliance with maintenance schedules, and accurate and timely recording of maintenance activities.

- Ensure all assets maintenance activity costs are captured to facilitate effective cost monitoring and repair-versus-replacement decisions.

- Take measures to ensure assets disposal method decisions are properly reviewed and justified; and enforce existing directives on asset sales to staff members and gifting (Critical).

UNMISS accepted all recommendations and has initiated action to implement them. Actions required to close the recommendations are indicated in Annex I.

CONTENTS

Audit of assets management in the United Nations Mission in the Republic of South Sudan

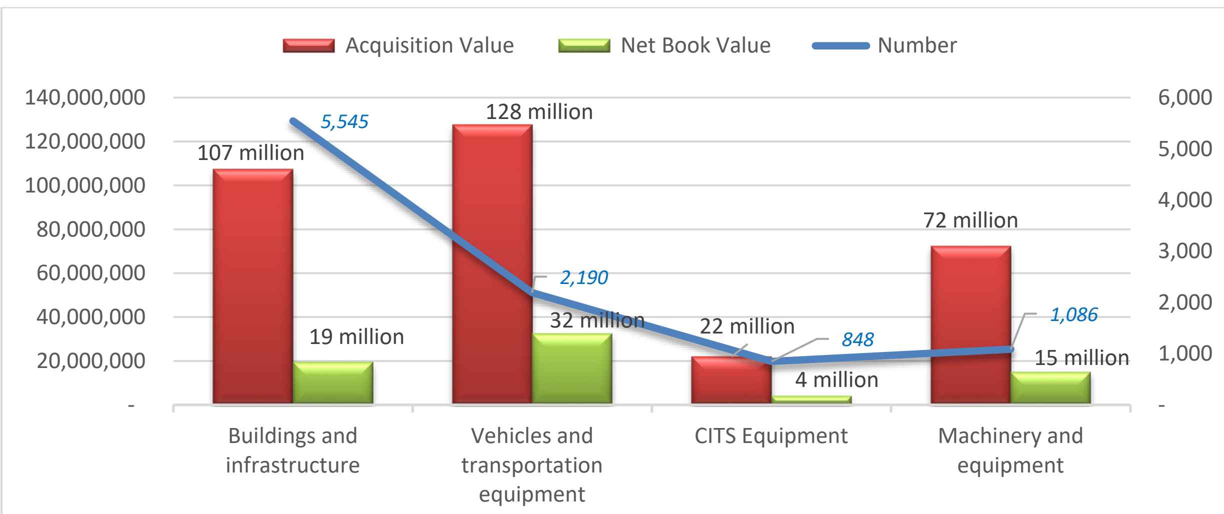
I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of assets management in the United Nations Mission in the Republic of South Sudan (UNMISS).

2. Assets management covers verification, maintenance, and disposal, with assets classified as non-expendable (high-value, attractive, or group-inventory items) or expendable (valued at $1,500 or less or with under five years of service life). The assets management is governed by the United Nations Financial Regulations and Rules, Administrative Instruction on Property Management (ST/AI/2015/4), the Property Management Manual, and Department of Operational Support (DOS) directives and standard operating procedures (SOPs). Management and analysis are carried out through the Enterprise Resource Planning Central Component (ECC) and Umoja Analytics modules.

3. As of 30 June 2025, the acquisition cost of assets in the Mission was $329 million (Net Book Value $71 million) as shown in figure 1 below.

Figure 1 – Acquisition number, cost and net book value of assets as of 30 June 2025



4. The Director of Mission Support (DMS) holds delegated authority from the Special Representative of the Secretary-General (SRSG) for managing UNMISS assets. The Supply Chain Management Service provides asset-related functions through the Property and Inventory Management Section (PIMS), Acquisition Management Unit (AMU), Property Control and Compliance Unit (PCCU), Warehouse and Commodity Management Section (WCMS), and the Property Management Unit (PMU). Technical Sections including the Field Technology Service (FTS), Engineering Section, Medical Services Section, Movement Control Section, Life Support Contracts Unit (LSCU) and Transport Section are responsible for the assets under their control.

5. At Headquarters, the Global Asset Management Policy Service (GAMPS) within the Department of Management, Strategy, Policy and Compliance (DMSPC) prepares quarterly consolidated asset-management performance (KPIs) reports for all peacekeeping missions. The Supply Chain

Management Service is headed by a Chief at the D-1 level assisted by 150 international and 337 national staff, and 101 United Nations volunteers deployed across sections and units under the Service.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

6. The objective of the audit was to assess the adequacy and effectiveness of the assets management processes.

7. This audit was included in the 2025 risk-based work plan of OIOS due to operational and financial risks related to the management of assets. OIOS conducted this audit from July to December 2025. The audit covered the period from 1 January 2023 to 31 October 2025 and included: (a) assets verification; (b) assets maintenance; (c) assets disposal; and (d) assets verification and disposal plan for the closing field offices. Real estate and expendable items, as well as the medical assets and inventory, which have been addressed in recent audits of medical services[1] and warehouse operations[2], were not part of the audit.

8. The audit methodology included: (a) interviews of key personnel; (b) physical verification of a randomly selected sample of assets in Juba and Bor field offices, as well as two field offices that are being closed (Aweil and Torit), (c) analytical reviews of asset data extracted from Umoja ECC and Umoja analytics modules, and (d) review of relevant documents.

9. To assess the reliability of data on assets management, OIOS reviewed Umoja records and related documentation provided by relevant UNMISS personnel. While OIOS initially placed reliance on Umoja records, the audit identified gaps in both the completeness and supporting evidence for physical verification, as well as maintenance records that were not systematically updated in Umoja. In addition, certain key performance indicators did not properly represent actual operational realities.

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

III. AUDIT RESULTS

A. Assets verification

<u>Need to strengthen assets verification and its documentation to assure its veracity</u>

11. UNMISS is required to physically verify all its assets at least once every financial year, regardless of whether they are assigned to end-users, stored in unit stock warehouses, or in transit with the Movement Control (MOVCON) Unit. UNMISS conducts assets verification through physical inspection and also by remote verification using radio frequency identification (RFID) technology, where appropriate.

(a) There were gaps in the verification process and documentation

12. At the beginning of each fiscal year during the period under review, the DMS issued guidance to all Sections to plan and implement 100 per cent physical verification of assets under their custody. In line with this directive, the Inventory Verification Unit (IVU) within WCMS, composed of five staff members, conducted asset verification across the Mission throughout the period.

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[1] Report 2025/067: Audit of medical services in the United Nations Mission in the Republic of South Sudan
[2] Report 2025/101: Audit of warehouse operations in the United Nations Mission in the Republic of South Sudan

13. OIOS found that although IVU reported full physical verification of field office assets, dates on verification sheets did not match travel records for 2,436 assets (11 per cent) valued at $15.9 million, raising questions about the accuracy of the results. Examples included:

- Caterpillar grader (MSS Z 03269): recorded as verified on 4 February 2025 in Bentiu, although the last visit occurred on 16 December 2024 and the inspector listed had not been present.
- Water treatment plant (MSS Z 03917): reported verified on 18 November 2024 in Tomping - Juba, although transferred to Aweil on 11 July 2024 and reported damaged.
- Aircraft tow tractor (MIS Z 07202): recorded as verified on 10 December 2024 in Tomping - Juba, despite transfer to Yambio on 7 October 2024.

14. IVU stated that RFID scans and end user photos supplemented inspections, but the verification sheets failed to indicate whether alternative verification methods were used. Furthermore, OIOS noted major documentation gaps involving verification by non IVU inspectors, including missing names of verifiers/inspectors, incomplete or absent dates and methods of verification, no photos, and RFID scans without an audit trail.

(b) OIOS verification of assets identified additional weaknesses in the process

15. Of 150 assets with acquisition value of $8.3 million verified by OIOS, nine items could not be physically inspected, and the end-users did not also confirm that they had the assets, two items had already been written off although they were still recorded in the system, and one item was missing. Additional weaknesses included assets in poor or non-functional conditions such as unused pumps and non-functional fire extinguishers in Bor despite Umoja showing nearly 90 percent of assets in good or unused condition. Some assets lacked proper identification and were untraceable in Umoja, and delayed handovers left assets recorded under departed or relocated staff names. These exceptions were not captured during the verification by the Mission. The Mission reported that they also encountered similar challenges obtaining end-user confirmations and stated that it would review these issues during the 2025/26 verification cycle.

16. The above observations challenged the veracity of the verification results as reported by the Mission.

(1) UNMISS should ensure that the documentation for the assets verification accurately reflects actual methods utilized, process and results.

UNMISS accepted recommendation 1 and stated that the Mission acknowledges inconsistencies in documenting alternative verification methods and retaining supporting evidence. Accordingly, it will issue instructions defining required documentation, mandate attaching dated photographic evidence with verifier details in Umoja, standardize verification templates, and conduct quarterly spot checks to ensure compliance.

Insufficient records for reconciliation between Umoja and physical verification

17. During the physical verification of Mission assets, discrepancies between the physical inventory and the records in Umoja are required to be identified and addressed in real time. These discrepancies typically involve items marked as “not found yet” (NFY), changes in location, end-user, status, condition, or cases of asset abandonment. The Mission’s approach emphasizes immediate correction in Umoja and direct engagement with end-users to resolve issues as they arise.

18. UNMISS could not provide OIOS with a summary report of discrepancies from the 2024/25 physical verification. The Mission stated that such a report is not generated because Umoja does not retain historical discrepancy logs once corrections are made. Instead, issues are resolved individually through email exchanges with end-users. Although OIOS reviewed samples of these communications, including incident reports on lost, stolen, or damaged assets, it could not confirm their overall consistency or the completeness of the reconciliation process.

19. The Mission reported that PAMS monitors quarterly KPIs to track and resolve discrepancies, which showed a 23-day resolution time for NFY items against a 30-day target (with a 10-day tolerance) as of 30 June 2025. However, due to the absence of supporting records reconciling Umoja data with physical verification results, OIOS could not verify the accuracy of the reported KPIs.

20. Subsequently, UNMISS indicated that it reminded relevant sections to retain the extracts used for KPI reporting, within existing capacity. These steps and the implementation of the recommendation 1 would strengthen the process and address the matter.

B. Assets maintenance

21. The Property Management Framework requires UNMISS to develop asset maintenance plans that clearly define responsibilities for proper maintenance of all vehicles and equipment to ensure they are always serviceable and operationally ready. UNMISS maintenance mechanisms included establishment of service contracts for the maintenance of heavy and earth-moving vehicles, generators, and electrical transmission equipment. Applications such as Umoja, Carlog, iNeed, and Field Technology Service (FTS) monitoring tools were used to support the scheduling, costing, execution, and reporting of maintenance activities.

Implementation of vehicle maintenance and issues with All-Terrain vehicles maintenance

22. Manufacturer guidelines require vehicles to undergo preventive maintenance every 5,000 km or six months, and equipment such as forklifts every 250 operating hours. Vehicle operators and custodians are responsible for presenting vehicles for scheduled service, which is tracked through the Carlog system and manual cards for 1,675 vehicles. OIOS noted that from April to August 2025, Carlog reminders were inactive due to a system upgrade, causing missed maintenance. However, the Carlog was reactivated during the audit, prompting overdue vehicles to be serviced.

23. Repairs and maintenance of vehicles are required to be supported by service orders raised in Umoja. The absence of maintenance history indicates that the maintenance/repair may not have been conducted. OIOS found that, after matching13,735 service orders ($4 million) with equipment records, 44 transport items did not have maintenance history. Further analysis noted that some were exempt (such as vehicle attachments), others were serviced subsequent to the audit (therefore having no record in the system at the date of the audit fieldwork), and the rest related to contractor-assigned equipment (that were to be acted upon by the contractor) including All-Terrain vehicles (ATVs) for the Security Section. The weak contract enforcement left the Security Section without an effective maintenance programme for its 15 ATVs, valued at $435,727. Consequently, six of the ATVs were non-operational at the time of the audit.

(2) UNMISS should enforce the provisions of the existing contract for All-Terrain vehicles, including routine inspections and servicing to ensure their operational readiness.

UNMISS accepted recommendation 2 and stated that it will ensure the implementation of a maintenance plan that will enforce the provisions of the existing contract for All-Terrain vehicles, including routine inspections and servicing to ensure their operational readiness.

Maintenance of Field Technology Service (FTS) and Engineering equipment

24. OIOS reviewed maintenance practices for ten major FTS assets (acquisition value $469,452; net book value $39,288). Physical inspections, maintenance record reviews, and observation of network monitoring tools showed that the equipment was regularly serviced and supported by adequate environmental safeguards such as flood protection, grounding, cooling, and power backup.

25. On the other hand, OIOS' review of 27 items of engineering equipment found issues in seven cases (26 percent): four generators had overdue maintenance with no signed service orders, and three wastewater treatment units had incorrect location records. These gaps occurred due to the absence of maintenance monitoring arrangement.

(3) UNMISS should strengthen engineering equipment maintenance by ensuring accurate and timely recording of maintenance activities and implementing monitoring controls to ensure compliance with maintenance schedules.

UNMISS accepted recommendation 3 and stated that it is currently developing and formalizing a comprehensive standard operating procedure (SOP) for engineering equipment maintenance aligned with Umoja (SAP Plant Maintenance) processes. The SOP will enhance controls by ensuring accurate and timely recording of maintenance activities in Umoja, systematic retention of certified and signed work orders, and the introduction of monitoring mechanisms. The SOP is expected to be finalized and approved for promulgation by June 2026.

Inadequate use of Umoja for recording equipment maintenance

26. The Umoja Plant Maintenance module is the designated system for recording maintenance costs and materials, and all activities should be documented with sufficient detail and supporting evidence to demonstrate necessity and value for money.

27. Although vehicle maintenance service orders were recorded in Umoja, engineering maintenance was mostly tracked outside the system. Only 139 service orders ($643,223) covering 245 generators were recorded, far below the roughly 3,920 expected, reflecting minimal use of Umoja due to the absence of a full implementation roadmap.

28. OIOS reviewed 29 high-cost service orders totaling $223,362 for heavy-duty vehicles, excavators, and wastewater treatment plants, and found that 11 orders worth $65,288 lacked justification in Umoja. These included maintenance on fully depreciated equipment without documented rationale, a $23,624 service for a firefighting vehicle described only as "check over," and a $13,444 repair on an excavator with a net book value of $2,705 without any cost-benefit analysis.

29. The absence of detailed records limited the Mission's ability to verify the necessity and value for money of high-cost repairs and undermines effective cost monitoring and repair-versus-replacement decisions.

(4) UNMISS should take appropriate actions to ensure: (a) all maintenance activity costs are captured in Umoja to facilitate effective cost monitoring and repair-versus-replacement decisions; and (b) all high-cost maintenance activities are supported by adequate justification for undertaking them.

UNMISS accepted recommendation 4 and stated that it is already utilizing Umoja Service Orders to record all equipment maintenance activities, including the full cost of maintenance such as spare parts and labor hours. The Mission indicated that this process ensures maintenance expenditures are systematically captured, reviewed, and available for monitoring prior to approval. UNMISS further committed to strengthening compliance by ensuring that all maintenance activities are consistently recorded in Umoja and, for high-cost maintenance interventions, documenting appropriate justification within the respective service order to support decision-making, including repair-versus-replacement considerations.

C. Assets disposal

Overuse of 'scrap as-is' and inadequate sale disposal records and reporting

30. United Nations Financial Rule 105.23 requires that assets deemed surplus, unserviceable, or obsolete be disposed of, transferred, or sold through competitive bidding, unless a review body determines that options such as low sales value, advantageous exchange, inter-project transfer, destruction, or gifting to eligible organizations better serve United Nations interests.

(a) Overuse of "scrap as-is" disposal method

31. OIOS analysis of disposal of assets (expendable or non-expendable) in 2023/24 and 2024/25 fiscal years showed that 80 per cent with a residual value of $4.3 million were disposed of as "scrap as-is", and the Mission realized $468,301. The detailed method of disposal is presented in table 1.

Table 1: Distribution of assets by the different disposal methods in 2023/24 and 2024/25

Disposal Method	Quantity	Acquisition value	Residual/Assigned Economic Value[3]	Percentage
Cannibalization	21	1,081,463	245,007	5
Destruction	1,534	1,875,341	470,873	9
Disposal not Required	531	892,967	216,274	4
Donation	137	790,628	117,371	2
Scrap as-is	3,997	23,529,313	4,269,401	80
Total general	**6,220**	**28,169,711**	**5,318,924**	**100**

32. Approximately 72 per cent of asset disposals were attributed to the Engineering, Facilities Management and Field Technology Service. Inadequate controls over the use of the 'scrap as-is' category were also highlighted in the OIOS audit of warehouse operations[4], where at least 56 vehicles were collected by contractors as scrap, leading to the contractors only paying about 19 percent of the prices that would have applied had the vehicles been sold as units ($19,810 instead of $96,850).

[3] Residual /assigned economic value is the estimated amount an asset is expected to be worth at the end of its useful life. This is an assigned value.
[4] Report 2025/101: Audit of warehouse operations in the United Nations Mission in the Republic of South Sudan

33. In addition, the disposal case review showed that for 57 (or 95 per cent) of 60 cases, the Board of Survey (BoS) reports consistently agreed with the proposed disposal method by the technical units while there was no evidence of detailed review of the proposal. While disposal methods are suggested by the technical units due to their expertise, LPSB or the delegated authority retain full oversight responsibility for ensuring that the disposal methods are aligned with the best interests of the organization. Furthermore, UNMISS had not implemented its directive that required the sale of up to 10 per cent of written off United Nations assets to national staff.

(b) Inadequate documentation for changing sales method to "scrap-as-is" and inaccurate reporting.

34. OIOS identified disposal cases in which the approved competitive-bidding method was changed to "scrap as-is" without adequate justification to demonstrate that the change served the Organization's best interests and one case of inaccurate reporting of commercial sale. Any deviation from competitive bidding requires a clear supporting analysis, including a cost-benefit assessment, which was absent in these cases. These lapses indicate significant weaknesses in the disposal process. For example:

- Three transport assets were approved for competitive-bidding disposal in early 2023. On 3 August, the Warehouse Officer in Charge requested shifting to the alternate "scrap as-is" method to avoid breaching the 180-day KPI, and a Service Chief without delegated authority approved the change without re-submission. Changing disposal methods to meet KPI timelines raises concerns about accountability and proper asset management.

- On 15 June 2023, the Delegated Authority approved the sale of 30 assets from multiple field offices through competitive bidding, including forklifts, minibuses, lighting towers, trucks, and ambulances. However, no bidding took place; the items were instead disposed of as "scrap as-is". On 30 June, the Chief of Property Control Compliance retroactively endorsed the change in method without documenting proper rationale.

35. UNMISS stated that commercial sales of United Nations-owned equipment in South Sudan have repeatedly failed due to an uncompetitive market and high customs tariffs, leading to low bidder interest and unrealistic prices. Consequently, without formal analysis or leadership endorsement, the Mission has often defaulted to "scrap as-is" disposal of vehicles and equipment, which is viewed as more practical.

36. Despite policy restrictions on the use of "scrap as-is" disposal method where competitive bidding was possible, and requirements for adequate supporting documentation, assets with significant residual value were sold for minimal returns, approved procedures for staff sales were frequently by-passed, and oversight mechanisms were overlooked. UNMISS Directive MD No. 2024/001 (18 January 2024) introduced the sale of written-off assets to national staff, with an annual limit of 10 per cent per asset class. This method is preferred particularly for vehicles due to its efficiency and simplified process, consistent with United Nations Headquarters guidance.

(5) UNMISS should: (a) take measures to ensure disposal method decisions and subsequent changes are properly reviewed and justified; and (b) enforce existing directives on asset sales to staff members and gifting (Critical recommendation).

UNMISS accepted recommendation 5 while requesting OIOS to consider reclassifying it from "Critical" to "Important", noting that the issue concerns governance and documentation consistency rather than a breakdown of controls or evidence of misuse. The Mission acknowledged that although disposal decisions follow established workflows involving the Technical Sections, Board of Survey, *Local Property Survey Board and the Delegated Authority, documentation supporting disposal method selection and changes was not consistently formalized.*

To strengthen governance, UNMISS committed to:

- *Including justification for disposal method selection, including alternatives considered, in Technical Assessment Reports by 30 September 2026;*
- *Requiring written approval by the Delegated Authority for any disposal method change after initial endorsement by 30 September 2026;*
- *Maintaining a centralized register of disposal method changes for Warehouse and Commodity Management Section review by 30 December 2026; and*
- *Continuing implementation of the staff sales directive and reporting annually on compliance with the 10 per cent quota by 30 December 2026.*

OIOS has maintained the 'critical' rating of this recommendation due to its high impact on United Nations accountability for Mission resources and the need for UNMISS senior management to closely monitor that the risks identified by the audit have been fully and speedily mitigated.

Need to strengthen the Local Property Survey Board (LPSB) oversight

37. Assets write-off and disposal is overseen by two review bodies: the Local Property Survey Board (LPSB) and the Headquarters Property Survey Board (HPSB). The asset's depreciated value at the time of case preparation determines the applicable review process: up to $3,000 is authorized directly by the Director of the Mission Support or by the designated delegated authority; $3,001–$25,000 by the LPSB; above $25,000 by the HPSB. The LPSB includes representatives from Budget and Finance, Administration, Legal, and a non-member Secretary. Technical, Military, Logistics, and Security staff members may be invited for clarification. Meetings are chaired by the Chairperson, Alternate, or the most senior member present. A quorum requires three members.

38. From July 2023 to June 2025, UNMISS has written off a total of 934 non-expendable assets with capitalized value of $24.8 million and net book values of $591,111. The write-off and disposal approval authority is summarized in table 2 below.

Table 2: Assets by NBV and approval authority

Authority	NBV range (USD)	Number of assets	Capitalized Values (USD)	Net Book Values[5]
DMS/Delegated Authority	3,000 or less	897	22,890,427	79,059
Local Property Survey Board	3,001–25,000	26	1,589,791	208,344
Headquarters Property Survey Board	More than 25,000	11	958,083	303,707

39. The LPSB held 25 meetings during the audit period. An analysis of member participation and appropriate quorum in the LPSB meetings showed that the quorum of three members was always met. However, there was low participation by most of the 19 LPSB members as only 6 members accounted for 79 per cent of meeting attendance during the audit period as shown in table 3.

[5] Net book value is the current accounting value of an asset, calculated as acquisition cost minus accumulated depreciation

Table 3: Participation of members in LPSB meetings

Number of members	Number of meetings	Percentage
3	*12*	*49*
3	*8*	*30*
9	*5*	*21*
4	*0*	*0*
19	***25***	***100***

Source: LSPB meeting minutes

40. The LPSB Secretary stated that the meeting schedule was shared with all members and meetings were convened as and when required, and attendance was based on the availability of members in the Mission. However, OIOS could not verify this, as some members were unable to produce the meeting invitations, and the meeting invitations provided by the Secretary showed that only a few members had received it. Limited participation of some LPSB members can lead to operational inefficiencies, increased risk of bias, and diminish the transparency and decision-making quality.

41. The LPSB Secretariat took note of the Board's quarterly leave schedules and agreed to ensure well-distributed attendance invitations, supported by a formalized process for meeting notifications and attendance tracking. These steps will strengthen transparency and accountability in write-off and disposal decisions and reflect the Secretariat's commitment to improved governance.

The mission met its key performance targets for asset write-off and disposal

42. UNMISS was required to adhere to four Key Performance Indicators (KPIs) for asset disposal. These KPIs were monitored in the Mission as well as by DOS at United Nations Headquarters through situation reports for peacekeeping Missions which bring out assets management performance. As of 30 June 2025, UNMISS met all disposal performance targets, with zero backlog, a 57-day write-off timeline (under the 90-day target), and no commercial sales. OIOS detailed review of the timeline for completion of write off/disposal cases concluded that the report was accurate.

D. Assets verification and disposal plan for the closing field offices

Assets verification and reconciliation were adequately conducted for field offices being closed

43. OIOS visited Aweil and reviewed documentation from Torit (where travel was restricted for security reasons) to confirm completion of wall-to-wall asset verification and reconciliation with Umoja for updating the Assets Disposal Plan (ADP). Technical units adequately finalized verification in September 2025 and provided supporting evidence.

44. Reconciliation with the initial ADP revealed discrepancies such as 10 vehicles not reflected due to delayed Umoja updates, 58 written-off sea containers still in use, 25 containers of Hesco and concertina wire for transfer to Wau, and un-barcoded fuel farms marked for gifting. These discrepancies were submitted for review and PAMS updated the ADP accordingly. Tables 4 and 5 provide summary of the disposal categories.

Table 4: Aweil ADP capitalized and non-capitalized equipment

Capitalized and non-capitalized equipment	Total Equipment	Capitalized Value in USD	Acquisition Value in USD	Residual Value in USD	Net Book Value in USD
Destruction/Scrap	138	539,489	525,834	322,113	349,363
Gift	1,020	5,673,458	5,970,160	1,736,181	1,015,721
Direct Disposal	250	471,361	726,528	158,314	39,602
Transfer	1,035	4,105,835	4,695,536	1,746,968	1,375,745
Grand Total	**2,443**	**10,790,143**	**11,918,058**	**3,963,576**	**2,780,432**

Table 5: Torit ADP capitalized and non-capitalized equipment

Capitalized and non-capitalized equipment	Total Equipment	Capitalized Value in USD	Acquisition Value in USD	Residual Value in USD	Net Book Value in USD
Destruction/Scrap	18	655,074	597,422	270,283	310,812
Gift	654	5,849,221	6,186,484	1,692,618	973,768
Direct Disposal	62	599,830	$599,987	$77,502	$0.00
Transfer	426	3,524,225	3,886,730	1,288,659	1,080,674
Grand Total	**1,160**	**10,628,350**	**11,270,624**	**3,329,063**	**2,365,255**

45. OIOS concluded that verification and reconciliation for both Aweil and Torit were satisfactorily completed.

Approval and implementation of the assets disposal plan

46. During the closure of the Torit (20 December 2025) and Aweil (20 January 2026) field offices, UNMISS began writing off vehicles, generators, and other equipment under an ADP approved by the Director of Mission Support, while reviews from designated review bodies were still pending. Real estate assets valued at $7.5 million (NBV $1.7 million) in Aweil and $3.4 million (NBV $1.9 million) in Torit were proposed for gifting and awaited disposal-authority endorsement. UNMISS established an integrated working group in August 2025 to oversee field office closure activities including asset disposal, which convenes weekly with all relevant stakeholders to monitor progress.

IV. ACKNOWLEDGEMENT

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

Internal Audit Division
Office of Internal Oversight Services

ANNEX I

STATUS OF AUDIT RECOMMENDATIONS

Audit of assets management in the United Nations Mission in the Republic of South Sudan

Rec. no.	Recommendation	Critical[6]/ Important[7]	C/ O[8]	Actions needed to close recommendation	Implementation date[9]
1	UNMISS should ensure that the documentation for the assets verification accurately reflects actual methods utilized, process and results.	Important	O	Receipt of evidence that UNMISS has issued a formal instruction defining documentation requirements for alternative verification methods, updated Umoja records showing attached photographic evidence and identification of verifier, location and method, adopted standardized verification templates, and conducted quarterly internal spot checks demonstrating compliance.	30 July 2026
2	UNMISS should enforce the provisions of the existing contract for All-Terrain vehicles, including routine inspections and servicing to ensure their operational readiness.	Important	O	Receipt of evidence that UNMISS has implemented a maintenance plan enforcing the provisions of the All-Terrain Vehicle contract demonstrating routine inspections, scheduled servicing, and measures ensuring operational readiness.	30 September 2026
3	UNMISS should strengthen engineering equipment maintenance by ensuring accurate and timely recording of maintenance activities and implementing monitoring controls to ensure compliance with maintenance schedules.	Important	O	Receipt of evidence that UNMISS has finalized and issued the engineering maintenance SOP demonstrating alignment with Umoja processes, proper documentation of maintenance activities, retention of certified work orders, and introduction of monitoring mechanisms	30 July 2026
4	UNMISS should take appropriate actions to ensure: (a) all maintenance activity costs are captured in Umoja to facilitate effective cost monitoring and repair-versus-replacement decisions; and (b) all	Important	O	Receipt of evidence that UNMISS is consistently recording all maintenance activities in Umoja through service orders showing full cost details	30 July 2026

[6] 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.
[7] 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.
[8] Please note the value C denotes closed recommendations whereas O refers to open recommendations.
[9] Date provided by UNMISS in response to recommendations. [Insert "Implemented" where recommendation is closed; (implementation date) given by the client.]

STATUS OF AUDIT RECOMMENDATIONS

Audit of assets management in the United Nations Mission in the Republic of South Sudan

Rec. no.	Recommendation	Critical[6]/ Important[7]	C/ O[8]	Actions needed to close recommendation	Implementation date[9]
	high-cost maintenance activities are supported by adequate justification for undertaking them.			and documented justification for high-cost interventions.	
5	UNMISS should: (a) take measures to ensure disposal method decisions and subsequent changes are properly reviewed and justified; and (b) enforce existing directives on asset sales to staff members and gifting.	Critical	O	Receipt of evidence that UNMISS has implemented strengthened governance measures for disposal decisions including documented justification in Technical Assessment Reports, formal approval for disposal method changes, a centralized register of changes, and annual reporting on staff sales compliance.	30 December 2026

APPENDIX I

Management Response

UNITED NATIONS
United Nations Mission
in South Sudan

UNMISS

NATIONS UNIES
Mission des Nations Unies
en Soudan du Sud

Date: 22 April 2026

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

From: Anita Kiki Gbeho
Special Representative of the Secretary-General
United Nations Mission in the Republic of South Sudan

Subject: **Draft report on an audit of Asset Management in the United Nations Mission in the Republic of South Sudan (Assignment No. AP2025-633-05)**

1. UNMISS acknowledges receipt of the draft report on the Audit of Asset Management in UNMISS dated 08 April 2026.

2. Please find attached the Mission's comments on the recommendations in Appendix 1.

3. Thank you for your consideration and support.

cc: Mr. Matthew Carlton, UNMISS
Mr. Qazi Ullah, UNMISS
Mr. Emmanuel Monjimbo, UNMISS
Mr. Aggrey Kedogo, UNMISS
Ms. Denise Guce, UNMISS
Mr. Oluwadare Taylor- Pearce, UNMISS
Mr. Ashraf Ouf, UNMISS
Mr. Tom Amolo, UNMISS
Mr. Charles Ngonyo, UNMISS
Mr. Ziad Diab, UNMISS
Ms. Rose Martin-King, UNMISS
Mr. Joel Beasca, UNMISS

APPENDIX I

Management Response

Audit of assets management in the United Nations Mission in the Republic of South Sudan

Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNMISS should ensure that the documentation for the assets verification accurately reflects actual methods utilized, process and results.	Important	Yes	Chief, WCMS	30 July 2026	UNMISS accepts this recommendation. While verification sheets include verifier names and dates, the Mission acknowledges inconsistencies in documenting alternative verification methods and retaining supporting evidence. To address this recommendation, the Mission will undertake the following measures: • Issue a formal instruction defining minimum documentation requirements for all alternative verification methods (including RFID scans and attestations) • Require mandatory attachment of dated photographic evidence and identification of verifier, location and method in Umoja for all non-physical verifications • Standardize verification templates to reflect the method used

[1] Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.
[2] Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.

Management Response

Audit of assets management in the United Nations Mission in the Republic of South Sudan

Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						• Conduct quarterly internal spot checks on a sample of alternative verifications to monitor compliance
2	UNMISS should enforce the provisions of the existing contract for All-Terrain vehicles, including routine inspections and servicing to ensure their operational readiness.	Important	Yes	Security Officer - Support Coordinator, Security Section	30 September 2026	UNMISS accepts this recommendation. The Mission will ensure the implementation of a maintenance plan that will enforce the provisions of the existing contract for All-Terrain Vehicles, including routine inspections and servicing to ensure their operational readiness.
3	UNMISS should strengthen engineering equipment maintenance by ensuring accurate and timely recording of maintenance activities and implementing monitoring controls to ensure compliance with maintenance schedules.	Important	Yes	Chief Engineer/All Technical Units in the Field	30 July 2026	UNMISS is developing a comprehensive SOP for engineering equipment maintenance aligned with Umoja (SAP Plant Maintenance) processes. The recommendation will be addressed through the adoption of key procedures that will be outlined in the SOP. This initiative will strengthen controls by ensuring accurate and timely recording of maintenance activities in Umoja, systematic retention of certified and signed work orders, and the introduction of monitoring mechanisms. The SOP is expected to be finalized and signed off for promulgation by July 2026.
4	UNMISS should take appropriate actions to ensure: (a) all maintenance activity costs are captured in Umoja to facilitate effective	Important	Yes	Chief Engineer/All Technical	30 July 2026	Through the Engineering Section, UNMISS is already utilizing Service Orders in Umoja for all equipment maintenance activities. These Service

Management Response

Audit of assets management in the United Nations Mission in the Republic of South Sudan

Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	cost monitoring and repair-versus-replacement decisions; and (b) all high-cost maintenance activities are supported by adequate justification for undertaking them.			Units in the Field		Orders systematically capture the full cost of maintenance, including spare parts and labor hours required to perform each task. This ensures that maintenance expenditures are recorded and available for monitoring and analysis prior to its approval. UNMISS will continue to strengthen compliance by ensuring that all maintenance activities are consistently recorded in Umoja. In addition, for high-cost maintenance interventions, appropriate justification will be documented and recorded directly in the respective Service Order to support decision-making, including repair-versus-replacement considerations.
5	UNMISS should: (a) take measures to ensure disposal method decisions and subsequent changes are properly reviewed and justified; and (b) enforce existing directives on asset sales to staff members and gifting.	Critical	Yes	Chiefs of Technical Sections Chief, WCMS Chief, Claims Unit Local Property Survey Board	30 December 2026	While UNMISS is accepting this recommendation, the Mission is respectfully requesting OIOS to consider re-classifying the said recommendation to “Important” (from “Critical”). UNMISS would like to highlight that the issue relates to governance and documentation consistency rather than a breakdown of controls or evidence of misuse. Therefore, the Mission believes that it does not meet the threshold for a “critical” rating. UNMISS acknowledges that while disposal decisions follow established workflow involving Technical Sections, BOS, LPSB, and Delegated Authority, documentation supporting disposal

Management Response

Audit of assets management in the United Nations Mission in the Republic of South Sudan

Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						method selection and changes were not consistently formalized. To strengthen governance, UNMISS will: • Include a clear justification for the selected disposal method within the Technical Assessment Reports, outlining the rationale for the chosen option and, where applicable, presenting alternative disposal options considered (by 30 September 2026) • Require formal written approval by the Delegated Authority for any disposal method change after initial endorsement (by 30 September 2026) • Maintain a centralized register of disposal method changes for periodic review by WCMS (by 30 December 2026) • Continue implementation of the staff sales directive and report annually on compliance with the 10 percent quota (by 30 December 2026) The Mission also notes that scrap disposal will remain as a permissible method supported by documented justification reflecting prevailing market conditions.