



## INTERNAL AUDIT DIVISION

### REPORT 2019/058

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Audit of rations management in the  
United Nations Organization  
Stabilization Mission in the  
Democratic Republic of the Congo

The Mission needed to improve its  
monitoring of consumption and stock levels  
maintained by contingents and take  
measures to prevent excess accumulation  
and sale of rations

30 June 2019  
Assignment No. AP2018/620/08

# **Audit of rations 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 rations 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 rations management in MONUSCO. The audit covered the period from 1 January 2017 to 31 December 2018 and included review of food ordering and delivery, warehousing and quality control, contractor performance monitoring and invoice payments, and transition to the new rations contract.

MONUSCO ensured it accurately prepared food orders based on the troop strength of its contingents and prescribed calorie requirements, delivered rations to contingents in a timely manner and monitored the performance of the rations contractor. However, the Mission needed to monitor the consumption and stock levels of rations maintained by contingents to prevent excess accumulation and sale of food items.

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

- Require contingents to maintain and submit consumption and stock level reports and monitor them to ensure proper accountability of rations issued to contingents; and implement measures to prohibit sale of rations to the local population;
- Ensure storage facilities at contingents' locations are adequate for food rations and emergency ration packs; and
- Liaise with the United Nations Procurement Division to review and revise the qualifying thresholds in the rations contract in line with the Mission's authorized troop strength to ensure it receives the troop strength discount on its food orders.

MONUSCO accepted the recommendations and has initiated action to implement them.

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# **Audit of rations 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 rations management in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo (MONUSCO).
2. General Assembly resolution 65/289 of 30 June 2011 requires missions to effectively manage rations to ensure that United Nations peacekeepers receive sufficient rations of appropriate quality. MONUSCO has a systems contract arranged by the United Nations Procurement Division to source, warehouse and deliver rations to contingents. The rations contract with a contractor (Contractor A) expired on 9 December 2018 and was replaced by the current contractor (Contractor B) with a not-to-exceed amount of \$163.9 million up to April 2021, with an option to extend for an additional two years.
3. Between 1 January 2017 and 31 December 2018, Contractor A delivered 26,383 tons of rations valued at \$65 million to contingents at 105 delivery points. The Mission, as part of its support to joint operations with the Government of the Democratic Republic of the Congo, also provided rations to the Congolese military, the Congolese national police and ex-combatants under the disarmament, demobilization, repatriation, reintegration and resettlement (DDR) programme. Contractor A established warehouses in seven locations, whereas Contractor B established warehouses in six of these locations, as one of the former locations was closed by the Mission.
4. The Rations Unit was headed by a Chief at the P-4 level reporting to the Chief, Life Support Section, and was assisted by 4 international and 9 national staff and 11 United Nations volunteers. MONUSCO budgets for rations for 2017/18 and 2018/19 were \$60 million and \$60.4 million respectively.
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 rations management in MONUSCO.
7. This audit was included in the 2018 risk-based work plan of OIOS due to the operational and financial risks related to management of rations in MONUSCO.
8. OIOS conducted this audit from December 2018 to April 2019. The audit covered the period from 1 January 2017 to 31 December 2018. Based on an activity-level risk assessment, the audit covered higher and medium risk areas in the management of rations, which included food ordering and delivery, warehousing and quality control, contractor performance monitoring and invoice payments, and transition to the new rations contract.
9. The audit methodology included: (a) interviews of key personnel; (b) review of relevant documentation; (c) analytical review of data; and (d) visits to 19 of the 105 delivery points/contingents locations and 3 of the 6 warehouses in Bukavu, Bunia and Goma the contractor established to store and distribute rations to the Mission's contingents. The audit focused its review on the rations operations of Contractor A which liquidated its operations on 9 December 2018, and the mobilization activities of Contractor B.

10. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

### **III. AUDIT RESULTS**

#### **A. Food ordering and delivery**

##### MONUSCO accurately prepared food orders based on the troop strength and calorie requirements

11. The United Nations Rations Standards (UNRS) and rations contract require MONUSCO to prepare food orders based on the feeding strength of its contingents and ensure that the requirements do not exceed 4,500 calories per day for each troop member.

12. OIOS review of troop strength information in the electronic Rations Management System (eRMS) used to prepare final food orders for 30 out of 104 feeding weeks for 9 out of 21 contingents and the menu preparation process showed that the feeding strength used reasonably compared to the monthly troop strength analysis reports and the daily food allowance of each troop did not exceed 4,500 calories. MONUSCO was correctly adjusting the feeding strength for movements in contingents. For instance, the Mission correctly amended the final food order for a contingent in August 2018 to reflect a reduction of 705 troops following their repatriation.

13. Review of training documents and discussions with staff and contingent food officers indicated that the Rations Unit regularly trained contingent food officers to prepare menu plans used in determining food orders using eRMS. To further support the use of eRMS, the Mission provided each delivery point with computers and internet connectivity. In addition, the Mission coordinated with Contractor A and held food conferences at their warehouses, during which the contractor exhibited samples of all food items available in line with UNRS to inform contingent food officers of food options available for their requisitioning.

14. OIOS concluded that MONUSCO implemented adequate and effective controls to ensure that food orders were issued based on the troop strength and calorie requirements.

##### The Mission timely prepared and issued food orders to the contractor

15. The rations contract required MONUSCO to issue Contractor A with bulk food orders 70 days in advance of the feeding cycle to enable them to source the required food in a timely manner; and final food orders 21 days prior to commencement of the feeding cycle. The contract also required the contractor to request the Mission for approval to substitute items in the final food order that are not available, not later than 14 days prior to the start of the feeding cycle.

16. OIOS review of food orders for the 30 of the 104 feeding weeks indicated that the Mission, based on menu plans received from contingents, prepared bulk and final food orders and issued them to the contractor within the required timelines. MONUSCO also timely updated the final food orders with the number of troops expected to be in the Mission during the feeding cycle. The contractor was proactive in requesting the Mission for authorization to substitute food items that would not be available at the expected time of delivery. The Rations Unit in turn communicated this information to relevant contingents who selected and acknowledged their acceptance of the proposed substitute items. OIOS concluded that the Mission ensured the timely preparation and issue of food orders to the contractor.

### MONUSCO implemented effective controls to review incoming rations shipments

17. The contract requires Contractor A to provide the Mission with relevant shipping documents not later than 21 days before the arrival of a shipment of food rations at the point of entry to the Mission area to enable MONUSCO to verify the quantity of the imported food. MONUSCO was responsible for ensuring that the food items imported duty free by the contractor are only for the Mission's use.

18. OIOS review of incoming shipments of rations procured by the contractor to fulfil food requirements for 30 of the 104 feeding weeks showed that the Rations Unit reviewed the related shipping documents submitted by the contractor before their arrival and also verified that they related to the Mission's authorized bulk food orders. The Contracts Management Section also confirmed that the Rations Unit verified the corresponding documents for all incoming rations shipments and prior to processing note verbales that the contractor required for customs clearance. In addition, the Rations Unit conducted random arrival inspections to verify that foods received at the contractor warehouses corresponded to those indicated in the shipping documents.

19. OIOS concluded that MONUSCO had implemented adequate mechanisms to verify that the food imported by the contractor was only for the Mission's use, and had the required hygiene certificates.

### Adequate controls were in place to ensure that the contractor timely delivered rations to contingents

20. The contract required MONUSCO to monitor and ensure that Contractor A delivered rations to contingents in the quantities specified in the final food orders in a timely manner. The Mission was expected to prevent the unauthorized diversion and misappropriation of rations by the contractor and contingents.

21. Discussions with staff of the Rations Unit and observation of ration deliveries in 13 of the 19 delivery points visited indicated that the contractor delivered rations in line with delivery schedules. To monitor the effective delivery of rations, MONUSCO compared delivery schedules prepared by the contractor for all 24 delivery periods for each warehouse against records of actual deliveries. OIOS review of customer complaint logs also confirmed that deliveries were timely, as no complaints were recorded by contingents for delayed deliveries. In addition, audit review of invoice processing indicated that the Mission, while reviewing the weekly performance of the contractor with regard to timeliness of delivery, compared the dates when deliveries were made to each delivery point against those indicated in the delivery schedules. To mitigate against the risk of unauthorized diversion of rations, the Mission availed computers and scanners at each delivery point, which contingents used to record and acknowledge in eRMS the receipt of rations delivered in fulfilment of their food orders.

22. OIOS concluded that the Mission implemented adequate and effective measures to monitor and ensure that the contractor timely delivered rations to contingents in the approved quantities.

### Improved monitoring of consumption and stock balances of rations was needed

23. Best practices for inventory management requires contingents to maintain records on stock holdings and consumption, and MONUSCO to monitor exceptions, including excess stock which may accumulate over time to ensure that they are effectively utilized.

24. In 14 out of 19 delivery points visited, OIOS noted that contingents were holding excess quantities of assorted rations compared to their average weekly consumption. For example: (a) in Bunia, a contingent held 32 kilograms of dried parsley when its average weekly consumption was only 0.25 kilograms and 30 kilograms of flour which had expired, and another contingent in this location held 370 kilograms of tea against its average weekly consumption of 22 kilograms; and (b) in Goma, a contingent with a feeding

strength of 108 troops held 336 kilograms of table salt and was receiving an additional 14 kilograms on the day of inspection. The Rations Unit was not aware of the excess quantities of rations identified and could not estimate overall excesses of rations potentially held by contingents.

25. The excess holding by contingents and inability to determine the overall amount of excess holding resulted as the Mission did not require contingents to maintain and submit consumption and stock balance reports for each feeding cycle that would be used to monitor their consumption and stock holding trends. In addition, an accumulation of spices was attributed to configuration of the eRMS menu planning module which required contingents to include spices as ingredients in all their meal selections, but there was no provision allowing them to adjust for any excess stock holdings. OIOS did not make a recommendation to address this issue as the Department of Operational Support had subsequently reconfigured the eRMS to enable contingents prepare their menu plans with minimal ingredient requirements.

26. Further, OIOS visits to supermarkets in Goma and Bunia indicated that rations delivered to the Mission's contingents and whose packaging indicated that they were for consumption only by the United Nations were available for commercial sale. These included flour, rice and spices. The Mission, during training sessions, reminded food officers to restrict consumption of rations to authorized personnel. However, the Mission did not implement adequate measures to deter the sale of food by contingents, for example: through issuance of appropriate directives to contingent commanders to discontinue such practices; and follow up directly with contingents where evidence had been found that rations provided to them were on sale in local stores.

27. Excess food may result in financial waste, and commercial sale of rations designated for sole consumption by the Mission's contingents exposed the United Nations to reputational risks.

**(1) MONUSCO should: (a) require contingents to maintain and submit consumption and stock level reports for each feeding cycle and monitor them to ensure proper accountability of the rations issued; and (b) implement measures, including appropriate action by the leadership of the force component, to prohibit contingents from selling rations to the local population.**

*MONUSCO accepted recommendation 1 and stated that it already had instructed contingents to maintain and submit consumption and stock level reports, and the Force Headquarters and Police Headquarters have again been requested to ensure compliance by contingents. The Mission briefed contingents during all training that United Nations rations were only for consumption by United Nations troops/police and that contingents were prohibited from selling or donating food items. Force Headquarters and Police Headquarters have been requested to ensure compliance by contingents on these matters. Actions for their compliance would be taken and completed by December 2019. Recommendation 1 remains open pending receipt of consumption and stock level reports and evidence that effective measures have been put in place to discontinue contingents from selling rations to the local population.*

The Mission monitored the levels of rations reserves and emergency ration packs to ensure that they were sufficient

28. The rations contract requires the contractor to maintain food inventories to fulfil food orders for four weeks and a minimum of 95 per cent of the required operating and strategic reserve stocks. The Mission is required to maintain a 14 days' supply of emergency ration packs and bottled water for each contingent member.

29. OIOS' review of 75 out of 450 stock compliance reports showed that the Mission regularly verified the stock levels maintained by the contractor and took appropriate action where these levels were below the required thresholds. For instance, in February 2017 the Mission noted that the stock levels for five warehouses were below the required limits by an average of seven per cent and promptly requested Contractor A to take corrective action.

30. MONUSCO also issued emergency ration packs to contingents to cater for the emergency feeding requirements for each troop member for seven days. The Mission maintained additional emergency ration packs at the contractors' warehouses for distribution to contingents. OIOS noted that all contingents in the 19 locations visited held adequate levels of emergency ration packs and maintained proper records on their consumption and expiry. In addition, visits to the Contractor B's warehouses in Bukavu, Bunia and Goma indicated that the contractor stored emergency rations packs in designated areas and maintained up to date records of inventories held. OIOS concluded that the Mission had implemented adequate and effective mechanisms to ensure that the contractors maintained required levels of rations reserves, and monitored the stock holding and consumption of emergency rations packs.

## **B. Warehousing and quality control**

### MONUSCO ensured the effectiveness of the quality assurance programme of the contractor

31. The contract requires the contractors to establish a quality control programme and operate warehouses that are appropriate to store food products in accordance with UNRS, including storing rations at the required temperature, and in hygienic conditions to preserve their quality. The quality control programme includes procedures for product identification and traceability, storage, distribution, recall, withdrawal, food storage and hygiene, and internal and third-party audits to ensure compliance with the UNRS.

32. A review of internal assessment reports, customer complaints logs and shipping documents showed that the Rations Unit regularly reviewed and took action to ensure the effectiveness of Contractor A's quality control programme by:

- Monitoring the implementation of recommendations made from internal quality assessments conducted by the contractor of its warehouses;
- Conducting regular spot checks to verify that the contractor managed and maintained warehouses as per the required storage and hygiene conditions, and that rations were stored in line with UNRS; and
- Following up on feedback from contingents and acting to address them. For instance, based on complaints received, the Mission and the contractor tested the quality of some spices at an accredited laboratory, and suspended their issuance pending the outcome of the laboratory results. The contractor subsequently withdrew these spices from its inventories once it was noted that they were contaminated.

33. Also, OIOS visits to Contractor A's warehouse in Goma and three warehouses of Contractor B in Bunia, Bukavu and Goma showed that rations were: (a) maintained at the required temperatures; (b) appropriately stored; and (c) monitored to ensure they were issued in advance of their expiry dates. Additionally, a review of 100 temperature reports for vehicle delivery trucks used to transport chilled and frozen foods indicated that the contractors ensured that the cold chain was not broken throughout the supply chain up to their delivery to contingents.



34. OIOS concluded that MONUSCO had effective controls to monitor and ensure that the contractors had implemented adequate quality control programmes.

Some contingent storage facilities needed to be enhanced

35. Best practice requires MONUSCO to ensure that storage facilities at contingent locations are adequate to protect food from contamination.

36. In 17 of 19 delivery points visited, contingents stored rations, emergency ration packs and bottled water under suitable conditions. However, a contingent in Bukavu was using a container to store both dry rations and other non-food items including cleaning detergents and electronic appliances. This contingent was also storing emergency ration packs and bottled water in the living quarters of its personnel. OIOS also observed that a container used by another contingent in Bukavu was leaking, exposing the food items to effects of rain water. This contingent was responsible for repairing the container as it was self-sustained and being reimbursed by the United Nations for this equipment. The above resulted because the Mission did not assess the condition of storage facilities at contingent locations and provide the contingents, where required, with suitable storage facilities, to avoid contamination and wastage of food items.

**(2) MONUSCO should assess and take appropriate action to ensure that the storage facilities at contingent locations are adequate for food rations and emergency ration packs.**

*MONUSCO accepted recommendation 2 and stated that it would ensure that storage facilities for food rations at contingent locations were adequate for the safe storage of food items. The Force and Mission Support components would take an integrated approach and develop an agreement on the standards to be met, with the enhanced monitoring by the Mission. Recommendation 2 remains open pending receipt of evidence of improved conditions of the storage facilities as a result of actions taken.*

### **C. Contractor performance monitoring and invoice payments**

MONUSCO effectively monitored performance of the rations' contractor

37. MONUSCO is required to convene a performance meeting with the contractor monthly after every delivery cycle and quarterly to evaluate the contractor's performance against established performance standards.

38. A review of minutes of all 23 performance review meetings held with Contractor A showed that representatives from the Mission's Life Support Section, the Rations Unit and the Contracts Management Section were in attendance. The meetings: reviewed the levels of rations reserves maintained by the contractor; followed up on complaints by contingents on the quality of food delivered; and reviewed the cases of imposing performance credits due to the Mission on account of the contractor not achieving the required performance standards. During the audit period, the Mission imposed performance credits totaling \$3.8 million. The meetings also discussed operational challenges faced by the contractor in the delivery of food to contingents because of poor road conditions and/or insecurity. The meetings identified action points and those responsible for implementing them.

39. The Contracts Management Section also prepared quarterly performance reports of Contractor A. OIOS review of all eight quarterly performance reports indicated that the Mission assessed the technical performance of the contractor against four food rations indicators and three warehousing management

indicators such as timely delivery of rations, conformity to orders by weight and line items, availability of food items required by contingents, maintenance of required levels of operational and strategic rations reserves and conformity of food items provided to contingents to UNRS.

40. OIOS concluded that the Mission's controls to continuously monitor the performance of the rations contractor were adequate and effective.

The threshold for troop strength discounts needed to be reviewed

41. The contract required Contractor A to submit to MONUSCO its invoices within 15 calendar days after the end of each delivery cycle; and for the Mission to conduct proper due diligence checks of these invoices prior to payment.

42. A review of 160 invoices (132 food and transport, and 26 warehouse invoices totaling \$23.7 million) showed that the Mission verified: (a) the completeness and accuracy of invoices received against delivery notes and information recorded by contingents in eRMS; (b) deduction of performance credits; and (c) inclusion of relevant discounts. The Mission also checked to ensure that invoices did not exceed the value of rations received by contingents, and transport invoices properly reflected the rates agreed upon. The Mission paid 151 of the 160 invoices within 15 days and therefore, received prompt payment discounts of \$190,568 and weekly invoicing discounts of \$56,189.

43. The initial rations contracts also entitled the Mission to a troop strength discount at a graduated scale for food orders for troops exceeding 19,000. In May 2018, the Procurement Division amended the contract to reduce the qualifying threshold of the discount to the Mission's authorized troop strength of 17,265 for 2018. Accordingly, the Mission received a troop strength discount totaling \$165,845 between May and December 2018. However, due to an oversight during the award of contract to Contractor B, the Mission and the Procurement Division maintained the troop strength discount at previous threshold of 19,000, instead of amending it to 17,265. As a result, the United Nations was not receiving troop strength discount in the period from December 2018 that averaged \$6,800 per month.

**(3) MONUSCO, in liaison with the United Nations Procurement Division, should review and revise the qualifying thresholds established in the current rations contract in line with the Mission's authorized troop strength to ensure that the United Nations receives the troop strength discount on its food orders.**

*MONUSCO accepted recommendation 3 and stated that it would liaise with the United Nations Procurement Division/Department of Operational Support for appropriate action. Recommendation 3 remains open pending receipt of evidence of the revised qualifying thresholds for the troop strength discount.*

## **D. Transition to new contract**

The Mission adequately monitored the transition to and mobilization of the new rations contract

44. To ensure a smooth transition of operations, Contractor A was required to terminate its activities in an orderly manner. This included the need to maintain the required level of staff to continue with operations, to return all United Nations-owned equipment and to transfer food holdings to Contractor B. The Mission, through holding performance meetings adequately monitored the effective transfer. OIOS confirmed that the Mission properly liquidated Contractor A while ensuring that rations operations continued to be effective during the transition period.

45. The contract required Contractor B to mobilize its warehouses and rations operations in two milestones. The first milestone, to be completed within 175 days of notification to commence mobilization, required the contractor to: complete construction/establishment and equipping of warehouses at six locations; establish a quality control programme; start delivery of food rations to delivery points; and align its operations to eRMS. The second milestone, to be completed within 210 days of the notification to start mobilization required Contractor B to implement a quality control programme and establish stock levels for strategic and operating reserves.

46. The Mission constituted site boards and conducted feasibility studies at the required six warehouse locations to ensure the proposed locations were suitable, and that relevant local government approvals had been obtained. However, Contractor B delayed in achieving the mobilization milestones for the six warehouses by between: 69 to 92 days for the first milestone which was to be achieved by November 2018; and 88 to 111 days for the second milestone which was to be achieved by December 2018. The delays were attributed to challenges the contractor experienced in obtaining Government approvals to import materials required to establish the warehouses. Despite delays in completion of the mobilization, delivery of rations to the Mission's contingents was not impacted as Contractor B obtained temporary storage and transportation facilities.

47. MONUSCO and the Procurement Division were processing penalties to be recovered from Contractor B for delays in completing mobilization of the contract. As a result, OIOS does not make a recommendation.

#### **IV. ACKNOWLEDGEMENT**

48. 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.

*(Signed)* Eleanor T. Burns  
Director, Internal Audit Division  
Office of Internal Oversight Services

## STATUS OF AUDIT RECOMMENDATIONS

## Audit of rations 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>	C/ O <sup>3</sup>	Actions needed to close recommendation	Implementation date <sup>4</sup>
1	MONUSCO should: (a) require contingents to maintain and submit consumption and stock level reports for each feeding cycle and subsequently monitor them to ensure proper accountability of food rations issued; and (b) implement measures, including appropriate action by the leadership of the force component, to prohibit contingents from selling rations to the local population.	Important	O	Receipt of consumption and stock level reports and evidence that effective measures have been put in place to discontinue contingents from selling rations to the local population.	31 December 2019
2	MONUSCO should assess and take appropriate action to ensure that the storage facilities at contingent locations are adequate for food rations and emergency ration packs.	Important	O	Pending receipt of evidence of improved conditions of the storage facilities as a result of actions taken.	30 June 2020
3	MONUSCO, in liaison with the United Nations Procurement Division, should review and revise the qualifying thresholds established in the rations contract in line with the Mission's authorized troop strength to ensure that the United Nations receives the troop strength discount on its food orders.	Important	O	Receipt of evidence of the revised qualifying thresholds for the troop strength discount.	31 December 2019

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

<sup>2</sup> Important recommendations address important (but not critical or pervasive) deficiencies in governance, risk management or control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

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

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

# **APPENDIX I**

## **Management Response**



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**INTEROFFICE MEMORANDUM**

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19 June 2019

Ref

To: Mr. Daeyoung Park, Chief  
Peacekeeping Audit Services  
Internal Audit Division, OIOS

From: Leila Zerrougui  
Special Representative of the Secretary - General

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**Subject: Mission Response to Draft Report on an audit rations management in  
MONUSCO (Assignment No. AP2018/620/08)**

1. Your interoffice memorandum reference OIOS-2019-16 dated 14 June 2019 refers.
2. Attached please find the Mission's response in respect of the recommendations in the Draft Report of the subject audit. Supporting documents will be provided to the Resident Audit Team only.

Kind regards.

Cc Ms. Cristina Gavazzo, Officer-in-Charge, Mission Support Division  
Mr. Azzam Ayyat, Officer-in-Charge, Service Delivery Services  
Mr. Amadu Timbilla, Chief, Supply Chain Management Services  
Mr. Rajiv Gupta, Chief Life Support Section  
Mr. Ali Azam, Chief Rations Unit  
Mr. Jackson Owino, Officer-in-Charge, Contracts Management Section  
Lt. General Elias Rodrigues Martins Filho, Force Commander  
General Awale Abdounasir, Police Commissioner  
Ms. Judith Atiagaga, Audit Focal Point  
Mr. James Okwakol, Chief Resident Auditor for MONUSCO, OIOS  
Ms. Cynthia Avena-Castillo, Professional Practices Section, Internal Audit Division, OIOS

Attachment: Appendix I - Management Response

## Management Response

## Audit of rations 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: (a) require contingents to maintain and submit consumption and stock level reports for each feeding cycle and subsequently monitor them to ensure proper accountability of food rations issued; and (b) implement measures, including appropriate action by the leadership of the force component, to prohibit contingents from selling rations to the local population.	Important	Yes	Chief, Life Support Services	31 December 19	<p>(a) MONUSCO accepts the recommendation. Instructions are already in place for contingents to maintain and submit consumption and stock-level reports. Force Headquarters and Police Headquarters have been requested again to ensure compliance by contingents in this matter. Feedback on the compliance by contingents will be provided by 31 Dec 2019 for verification by audit team.</p> <p>(b) MONUSCO accepts the recommendation. Contingents are briefed during all training that United Nations rations are only for consumption by United Nations troops/police personnel and contingents are prohibited to sale and/or exchange service or donate United Nations food. Force</p>

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

<sup>2</sup> Important recommendations address important (but not critical or pervasive) deficiencies in governance, risk management or control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

## Management Response

## Audit of rations 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
						Headquarters and Police Headquarters have been requested to ensure compliance by contingents in this matter. Action taken by Force Headquarters and Police Headquarters shall be provided by 31 Dec 2019 for verification by audit team.
2	MONUSCO should assess and take appropriate actions to ensure that the storage facilities at contingent locations are adequate for food rations and emergency ration packs.	Important	Yes	Mission Support Division to coordinate	30 June 2020	The Mission will ensure that storage facilities of food rations at contingent locations are adequate for safe storage of the food items. The Mission will have an integrated approach between the Force and Mission Support Components to address this and an agreement on the standards to be met. Monitoring and compliance will also be emphasized.
3	MONUSCO, in liaison with the United Nations Procurement Division, should review and revise the qualifying thresholds established in the rations contract in line with the Mission's authorized troop strength to ensure that the United Nations receives the troop strength discount on its food orders.	Important	Yes	Chief, Life Support Services/United Nations Procurement Division	31 Dec 2019	MONUSCO accepts the recommendation. Mission will communicate with the Procurement Division, United Nations Headquarters, for appropriate action. Feedback in this matter shall be provided by 31 Dec 2019



Management Response

Audit of rations 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
						for verification by audit team.