



INTERNAL AUDIT DIVISION

REPORT 2021/018

Audit of the management of troop/police personnel and equipment contribution in the United Nations Multidimensional Integrated Stabilization Mission in Mali

**There was a need to improve the review of
underutilization of major equipment and
performance of uniformed personnel**

24 May 2021

Assignment No. AP2019-641-02

Audit of the management of troop/police personnel and equipment contribution in the United Nations Multidimensional Integrated Stabilization Mission in Mali

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of the management of troop/police personnel and equipment contribution in the United Nations Multidimensional Integrated Stabilization Mission in Mali (MINUSMA). The objective of the audit was to assess the effectiveness of the management of the Memoranda of Understanding (MoU) signed between the United Nations and troop and police contributing countries (T/PCCs), including associated controls over contingent-owned equipment (COE), unit readiness and personnel strength. The audit covered the period from 1 January 2017 to 31 December 2020 and included: management and functioning of COE/MOU Management Review Board (CMMRB), verification of deployed operational capabilities and management of COE related data.

The Mission needed to improve its review of underutilization of major equipment and its performance of uniformed personnel to avoid unnecessary reimbursement.

OIOS made five recommendations. To address issues identified in the audit, MINUSMA needed to:

- Establish a well-functioning COE working group that provides in-depth analysis of contingents' performance and their equipment to assist the CMMRB in ensuring that shortfalls are addressed with T/PCCs in a timely manner;
- Improve the planning and execution of COE inspections (operational readiness, arrival, and repatriation) to ensure they are completed timely to avoid reimbursement for COE not in use and/or waiting re-deployment;
- Ensure force and police components recommendations from their operational readiness assessments of deployed units are shared with the CMMRB for appropriate action;
- Establish a Weapons and Ammunition Advisory Board to improve oversight including ensuring that annual inspections of ammunition storage facilities are conducted, and inventories of ammunition are properly accounted for; and
- Provide additional guidance to contingents on the submission of monthly equipment serviceability reports and review them again against accident investigation reports to improve their accuracy and to avoid over reimbursement.

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

CONTENTS

I. BACKGROUND	1
II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY	2
III. AUDIT RESULTS	2-8
A. Management and functioning of the CMMRB	2-3
B. Verification of deployed operational capabilities	3-8
C. Management of COE related data	8
IV. ACKNOWLEDGEMENT	8
ANNEX I Status of audit recommendations	
APPENDIX I Management response	

Audit of Audit of the management of troop/police personnel and equipment contribution in the United Nations Multidimensional Integrated Stabilization Mission in Mali

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the management of troop/police personnel and equipment contribution in the United Nations Multidimensional Integrated Stabilization Mission in Mali (MINUSMA).
2. The ability of MINUSMA to implement their mandates effectively and safely depends on the adequacy, capability and readiness of military and police personnel, and the equipment deployed by troop and police contributing countries (T/PCCs). The United Nations reimburses T/PCCs for serviceable major equipment, self-sustainment capabilities and uniformed personnel contributions based on quarterly verification and monthly troop strength reports prepared by the Mission. The levels of deployment of troop/police personnel and equipment by T/PCCs are agreed to by the United Nations and T/PCCs in memoranda of understanding (MOUs). The reimbursement framework is specified in the contingent-owned equipment (COE) Manual on policies and procedures concerning the reimbursement and control of COE of T/PCCs participating in peacekeeping missions.
3. The Uniformed Capabilities Support Division (UCSD) in the Department of Operational Support is responsible for supporting the end-to-end force generation, MOUs, deployment and the reimbursement process, and monitoring performance and operational capabilities of contingents. UCSD serves as a single point of entry for T/PCCs on all related administrative and logistical issues and coordinates closely with the Mission. The MINUSMA COE/MOU Management Review Board (CMMRB) is responsible for providing high-level, cross-functional guidance on: (a) results of periodic assessment of COE capabilities and the operational readiness of contingents; (b) major and minor equipment holdings and self-sustainment capabilities; and (c) surplus or underutilization of equipment. The Board also makes recommendations to the Headquarters CMMRB for their intervention and action with T/PCCs where necessary.
4. The Military Personnel and Formed Police Units (FPUs) are responsible for maintaining daily troop strength reports (TSRs) and inputting monthly uniformed personnel numbers in the Troop Strength Payment System (TSPS). The MINUSMA COE Unit is responsible for the day-to-day management of MOUs including performing verification inspections and submitting verification reports to UCSD through the Uniformed Capabilities Management System (UCMS) for COE reimbursements. The COE Unit is headed by a Chief at the P-4 level, and supported by five international staff, three United Nations volunteers, three individual police officers and one military staff officer and one national staff.
5. The approved budgets for troop/police and COE cost reimbursements for 2016/17, 2017/18, 2018/19 and 2019/20 were \$279 million, \$337 million, \$341 million, and \$378 million respectively. As at 31 January 2020, 12,954 troop and formed police personnel were deployed from 24 countries, representing 96 per cent of the authorized strength of the Mission. This comprised 15 military infantry battalions, 12 airfield supports, 11 engineering support, 11 FPUs and 35 military support units. There were 10,027 major items of equipment deployed.
6. Comments provided by MINUSMA are incorporated in italics

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

7. The objective of the audit was to assess the effectiveness of the management of MOUs between the United Nations and T/PCCs including controls over COE, unit readiness and personnel strength.
8. This audit was included in the 2020 risk-based work plan of OIOS due to financial and operational risks related to the management of troop/police personnel and equipment contributions in MINUSMA.
9. OIOS conducted this audit from January 2020 to January 2021. The audit covered the period from 1 January 2017 to 31 December 2020. Based on an activity-level risk assessment, the audit covered higher and medium risk areas in the management of troop/police personnel and equipment contributions, which included: management and functioning of CMMRB, verification of deployed operational capabilities and management of COE related data.
10. The audit methodology included: (a) interview with key personnel, (b) review of relevant documentation, (c) review and analysis of 60 randomly selected COE verification reports from UCMS for 30 randomly sampled contingents, and (d) physical inspection of a judgmental sample of 576 major items of COE in Timbuktu and Bamako.
11. At the onset of the COVID-19 pandemic, although most of the audit work was done, the audit was paused to provide Mission management time to address crisis management issues. OIOS restarted the audit later in 2020 and extended the review period of some of its audit test. The audit was completed due to good cooperation from the management and staff of the COE Unit.
12. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

III. AUDIT RESULTS

A. Management and functioning of the CMMRB

The functioning of the CMMRB needed improvement

13. MINUSMA had established a CMMRB with terms of reference that were aligned with the COE guidelines. The Board was chaired by the Director of Mission Support and co-chaired by the Force Chief of Staff and comprised representatives from military and police components, and technical units from the Mission Support Division.
14. OIOS review of minutes of the CMMRB noted that it convened quarterly and was regularly attended by its members. The Board deliberated and acted on COE performance issues including shortfalls in deployment and serviceability of major equipment and self-sustainment. Examples of areas discussed and reported to the CMMRB in Headquarters for action included: (a) addressing prolonged shortfalls in eight contingents operating below 90 per cent of the major equipment serviceability rate; (b) three contingents having levels of 70 per cent of the self-sustainment equipment; and (c) a shortfall of 137 items of major equipment, including 28 armored personnel carriers.
15. However, in OIOS view, the CMMRB could have been more active in scrutinizing and acting on underutilized COE and underemployment of the level of troops/police deployed. For instance:

- For 52 out of a sample of 96 items of major equipment there was equipment such as fuel and cargo trailers that were used for less than 50 kilometers per month. There was no discussion on whether such underutilized equipment was still necessary. For the 52 items in the OIOS sample, it continued to be reimbursed at \$56,847 per month. Underutilization of equipment is an indicator that it is excess to operational requirements.
- For 8 of 30 contingents selected for review, while the number of troops deployed was on average 98 per cent of their authorized strength, only 60 per cent of their respective major equipment was deployed. As a result, troops may not be adequately equipped, and this could impact on their operational capabilities.
- From a review of all 60 task orders issued by Force leadership to four contingents showed that, although they executed the task orders in a timely manner, these 60 task orders only involved operational activities for about 21 per cent of the deployed personnel. There was also evidence of considerable downtime in operational activities between task orders, indicating that not all troops were fully employed.

16. The lack of deliberations on the above-mentioned issues was because of insufficient analysis being provided to the Board on utilization of COE and uniform personnel performance. A similar issue was raised by OIOS in report 2016/002, dated 15 January 2016. In response to OIOS recommendation, the Mission established a working group responsible for conducting in-depth analysis to assist the CMRRB in its discussions. However, while the working group was established in October 2018, it was not functioning effectively, and had only met once since its establishment and that was in January 2021 to prepare for the February 2021 CMMRB meeting. There was no evidence that any in-depth analysis of contingents' performance and utilization of COE had been conducted by the working group to recommend ways to optimize the use of T/PCCs resources, a requirement of the working group's terms of reference. As a result, the CMMRB did not always have adequate data to decide whether they should escalate issues to the Headquarters CMMRB.

(1) MINUSMA should take action to ensure it has a well-functioning contingent-owned equipment (COE) working group that provides in-depth analysis of contingents' performance and their COE to assist the COE/Memoranda of Understanding Management Review Board in ensuring issues are addressed with troop/police contributing countries in a timely manner.

MINUSMA accepted recommendation 1 and stated that although minutes were not recorded, the Mission convened ad hoc meetings with the relevant stakeholders before CMMRB quarterly meetings during which proposals for repatriation of contingents and unused/surplus equipment were made by amending various MOUs. The Mission agreed to ensure that the working group meets periodically to systematically analyze the utilization of major equipment and personnel and record the meetings' outcome, which would form the basis for the CMMRB discussions and recommendations. Recommendation 1 remains open pending receipt of evidence that the working group meets periodically and is conducting analysis of utilization of COE and personnel deployed to the Mission for review and action by the CMMRB.

B. Verification of deployed operational capabilities

COE inspections needed to improve

17. To ensure operational readiness of troop and police units, MINUSMA is required to conduct operational readiness inspections (ORIs) and periodic inspections of major equipment and self-sustainment capabilities.

18. OIOS review of 60 COE verification reports (38 ORIs and 22 periodic inspections) and observation at eight inspections noted that COE inspection teams: (a) adequately documented the results of their inspections against the data in the e-COE database; and (b) recorded the results of the inspections in the e-COE database with data from inspection worksheets. Inspection reports were signed by COE inspectors and T/PCC representatives and certified by the Director of Mission Support. Although inspections were generally carried out and documented, on a few occasions the required quarterly inspections were not conducted. As a result, there was a risk that unserviceable equipment may not be identified and therefore, incorrectly reimbursed. For example, OIOS noted that certain equipment was recorded as serviceable even though the Special Investigation Unit's (SIU) reports showed equipment was damaged at the same time. Therefore, MINUSMA needs to improve its planning and scheduling of ORIs to ensure they are conducted as required.

19. Moreover, although regular requests were made by the COE Unit, subject matter experts did not always attend inspections due to priority being given to other functions. In OIOS' view, this could impact the quality of inspections. For instance, although the COE inspector counted the number of armaments, their serviceability was not checked due to the absence of armaments' experts from force and police components. Considering the importance of functioning COE to the Mission's operations and the large budget associated with it, there is a need for the Mission Support Division, based on a risk-assessment, to encourage more technical experts to assist in inspections.

Need to improve controls over COE arrival and repatriation inspections

(a) Arrival inspections

20. MINUSMA is required to conduct inspections within a month of the equipment's arrival in the Mission. These inspections are to ascertain if deployed COE is operationally serviceable and self-sustainment corresponds to the categories and quantities stipulated in MOUs. During the audit period, 15 military and police units arrived in the Mission, and on inspection of these units, the COE Unit did not identify any significant variances in the equipment when compared to the MOUs. However, for five units there were delays of up to three months in conducting the inspections, impacting on the operational readiness of contingents. OIOS was informed that delays were due to logistical constraints in the equipment being transported in-country to team sites where the COE was assembled, and the inspections took place. In OIOS view, with improved planning and monitoring, delays in arrival inspections could be reduced.

(b) Repatriation of equipment

21. MINUSMA is responsible to ensure that only major equipment brought in by the contingent is repatriated on cessation of operations, and that no obsolete COE is abandoned on-site which could create safety and environmental risks.

22. For the COE for the 15 contingents repatriated during the period, 11 of the final inspections were either conducted after cessation of operations (8 cases) or just prior to their cessation of operations (3 cases). This delay was due to inadequate planning by the COE Unit and short notice provided by the Mission on the cessation of the contingents' operations. A review of the related repatriation records for these 15 contingents showed that for 9 of them, although the uniformed personnel had departed, their COE was only shipped from Mali on average 82 days after their operations ceased. As the COE was still in the Mission area of operations, it resulted in MINUSMA having to reimburse amounts of \$1.4 million to T/PCCs. The Mission explained that the delays in repatriation of COE were due to logistical constraints in securing freight forwarders as well as security issues that delayed the movement of COE. While security incidents are not within the control of the Mission, there is a need for the Mission to conduct a lesson learned exercise to ensure better planning for departing COE to avoid reoccurrence, and unnecessary expenditure.

23. Moreover, while an Environment and Safety Unit representative was not generally attending COE repatriation inspections, it was conducting separate inspections prior to contingents' departure. For the 15 contingents repatriated during the audit period, OIOS confirmed that the Unit conducted the necessary inspections to ensure compliance with safety and environmental procedures.

(2) MINUSMA should improve: (a) the planning and execution of its contingent-owned equipment (COE) inspections (operational readiness, arrival and repatriation) to ensure they are completed timely in order to avoid reimbursement for COE not in use and/or waiting to be re-deployed; and (b) the quality of inspections by ensuring subject matter experts participate in them.

MINUSMA accepted recommendation 2 and stated that although a few inspections were not conducted, the COE Unit would ensure that all quarterly inspections are conducted in a timely manner. The Mission further stated that it would continue to engage with the main stakeholders to ensure that all specialists required for ORIs are available during inspections. Regarding the repatriation of the equipment, the Mission stated that although the delay was due to limited escort capacity, it would continue to undertake all actions to ensure that COE is repatriated on time. Recommendation 2 remains open pending receipt of evidence that action has been taken to improve the timeliness of COE inspections (ORIs, arrival and repatriation) and that subject matter experts participate in ORIs.

Results of operational readiness assessments should be shared with the CMMRB for appropriate action

24. In addition to inspections conducted by the COE Unit, military and police components are required to conduct independent inspections and evaluations to assess troop/police personnel readiness and operational status of specialized equipment.

25. The police component conducted the required operational readiness assessments for all of its FPUs in 2019 and 2020 while the military conducted 25 assessments for the 69 contingents in 2019 and 10 assessments in 2020. These assessments involved, for example, assessing implementation of mandated operational activities, serviceability and utilization of major equipment, health and welfare of units, tour of security observation towers and tactical action brief centers, as well as execution of scenarios aimed at testing combat readiness. The inspection and evaluation teams were mainly composed of police and military staff officers. From a sample of reports the results showed that units demonstrated: a high level of knowledge and support for the Mission mandate; there was good information sharing within the contingents; and contingency plans and defense plans were generally in place.

26. However, certain weaknesses were noted, for example: (a) with FPUs there were shortfalls in self-sustainment and logistics capabilities to bring them in line with the MOUs and one unit needed to improve its operational readiness capability by increasing its troop strength to comply with the MOU; and (b) for military some were rated as unsatisfactory in areas of self-sustainment, willingness to implement assigned tasks, and establishing sufficient force protection measures within their area of responsibility. OIOS noted that progress was being made to implement the recommendations made by the inspection/evaluation teams.

27. Nonetheless, these reviews seemed to be separated from the other inspections conducted as the police and force components did not share the operational readiness assessment reports with the COE Unit and CMMRB to determine whether their intervention was required. As a result, there was a risk that timely action was not being taken to address performance issues (as reported earlier) that could impact the operational readiness of uniformed personnel. Moreover, there were recurring issues in assessment reports such as inadequate self-sustainment and lack of adequate skilled personnel. Such issues could have been escalated to the Headquarters CMMRB to be addressed directly with T/PCCs.

- (3) MINUSMA should take action to ensure the force and police components plan and conduct regular operational readiness assessments of all deployed units and share results with the Contingent-Owned Equipment/Memoranda of Understanding Management Review Board for appropriate action.**

MINUSMA accepted recommendation 3 and stated that the Mission had taken measures to ensure that the force and police Headquarters conduct monthly operational inspections for all units in coordination with the COE Unit. The police component had shared with the COE Unit the performance assessment reports for the four inspections conducted in quarter 1 of 2021. The Mission further stated that the force and police Headquarters would share relevant information on military/police contingent inspections with CMMRB. Recommendation 3 remains open pending receipt of evidence that force and police components consistently plan and conduct operational readiness assessments and the results are shared with the CMMRB for appropriate action.

Need to improve controls over verification of contingent personnel deployment

28. Military contingents and FPU's prepared daily and monthly troop strength reports (TSRs) and forwarded them to the Military and Police Headquarters Personnel Unit for consolidation and submission to the Police Commissioner and Force Commander for approval, and to the COE Unit for verification of accuracy. The reports were submitted to the Human Resources Unit for processing of daily and recreational leave allowances. The relevant information was input into TSPS for reimbursement to T/PCCs.

29. OIOS review noted that procedures were in place for verifying and confirming the identity of arriving contingent personnel against the host government approved entry visa. The respective contingent commanders subsequently compiled a list of new personnel and submitted it to the Military and Police Headquarters Personnel Unit to verify against the MOUs and create the TSRs to support the amounts to be reimbursed. However, the number of personnel reported in 3 out of the 15 TSRs prepared for the new deployments were overstated by 56 persons. This was because the COE Unit had not adequately verified the information on the TSRs with the MovCon manifests. While this was corrected in the following quarter, it resulted in over reimbursement of \$25,704 for that quarter.

30. For personnel arriving during rotations, there were discrepancies between the numbers of personnel reported by the Police and Military Personnel Units in its monthly TSRs when OIOS compared them to MovCon manifests. For example, the numbers of personnel rotated in 7 of 16 contingents was overstated by 110 persons. This happened as the COE Unit did not reconcile the MovCon records of personnel rotating against TSRs prepared by Force and Police Units. Moreover, contingents' commanders did not consistently update the TSRs to reflect personnel repatriated on medical grounds. From a sample of 30 of 446 repatriated personnel, the absence of 16 from the Mission area was not reflected in TSRs in the month of repatriation, resulting in an estimated over reimbursement of \$22,848.

31. The above occurred because the COE and the Police and Force Headquarters Personnel Units were not always diligently verifying the accuracy of TSRs submitted by contingent commanders to avoid any overpayments to T/PCCs. To address this, the Mission has implemented a more robust system of verifying the information on TSRs. Moreover, with the implementation of the new reporting Uniformed Strength Reporting module in UCMS that came into effect in January 2021, the process will become automated. Based on the roll-out of this system which will enhance the accuracy of information, OIOS did not make a recommendation.

Ammunition management needed to improve

32. To assess ammunition management and identify safety and security risks related to their storage, MINUSMA is required to inspect military and police contingents' ammunition storage facilities (ASFs) annually. The United Nations Weapons and Ammunition Management Policy dated 1 January 2019 requires the Mission to establish a Weapons and Ammunition Advisory Board (WAAB) to advise Mission leadership on all aspects of weapons and ammunition management and provide a platform for addressing critical ammunition safety matters and other issues concerning weapons and ammunitions management.

33. The Mission was not inspecting its 82 ASFs on an annual basis and 17 ASFs had not been inspected for three years and 6 ASFs for two years. Moreover, recommendations during inspections were not addressed in a timely manner. For instance, five recommendations related to 4 of the 65 inspections conducted during the period had not been implemented for over two years, even though they related to safety risks, such as: the need to relocate an ASF as it was too close to a Mission accommodation area; train personnel on proper storage of ammunition; and display fire safety signage in the ammunition storage. Delays in implementing these recommendations exposed Mission personnel to safety and security risks.

34. The COE Unit and the Mission's ammunition expert did not inspect ammunition to determine serviceability and expiry dates which was needed to initiate its disposal and replacement. It also did not have an up-to-date inventory of available ammunition. Ammunition inspections were done by contingents and results shared with the Mission ammunition expert without any independent verification. The Mission explained that this was due to staffing constraints as it had only one ammunition expert. In OIOS view, while understanding that they may be staffing constraints, additional efforts are needed to dedicate more resources to ensure high risk recommendations related to ASFs are implemented, and the ammunition expert conducts independent inspections through adopting a risk-based approach.

35. Moreover, the Mission was delayed in establishing a WAAB to provide the necessary oversight to ensure that risks related to storage and use of weapons and ammunition were systematically assessed and necessary recommendations were being made to the CMMRB for appropriate action such as increasing the Mission's capacity to conduct independent ASFs.

36. OIOS was informed that the Mission was developing ammunition management standard operating procedures (SOP) that would include the establishment of a WAAB as well as the frequency of its meetings. Delays in the establishment of the WAAB resulted in ineffective assessment of the Mission's ASFs, and implementation of measures to mitigate associated safety and security risks.

(4) MINUSMA should establish a Weapons and Ammunition Advisory Board as an oversight mechanism to ensure: (a) annual inspections of ammunition storage facilities are conducted and recommendations from inspections are addressed in a timely manner; and (b) a system is established that properly accounts for ammunition, including its condition and expiry dates to initiate its destruction and replacement.

MINUSMA accepted recommendation 4 and stated that the Mission had approved the Weapons and Ammunition Management SOP which also addresses the establishment of WAAB. However, due to changes in the ammunition policies, the SOP will be amended. The Board would hold quarterly meetings chaired by the Director of Mission Support. Also, the ammunition reporting and accounting system is under development. The Mission further stated that it had started inspections and that as of 10 May 2021, 59 per cent of the mandatory inspections had been conducted. Recommendation 4 remains open pending receipt of evidence that the Mission has established a WAAB, ASFs inspections are conducted annually and recommendations are being implemented in a timely manner, and an ammunition reporting and accounting system is developed and implemented.

C. Management of COE related data

Need to ensure accurate and timely submission of monthly serviceability reports

37. During the audit period, military and FPU only submitted 46 (2 per cent) of the required 1,920 monthly equipment serviceability reports (MESRs) to the COE Unit. A review of these 46 MESRs and related verification reports showed: (a) absence of information related to the date equipment became unserviceable and its return to serviceability; and (b) eight items of major equipment that were reported as serviceable in the MESRs, but unserviceable in the ORI report. Moreover, from a review of 30 accident reports from SIU four vehicles involved in accidents and were out of service were reported as serviceable in both the MESRs and relevant ORI. OIOS estimated that from the sample selected, reimbursements for 12 major items of equipment that were erroneously reported as serviceable was \$80,932. Considering the small sample selected, concerns must be raised over the reliability of serviceability reports, as well as the ORIs being conducted.

38. The above resulted because the COE Unit did not properly: (a) follow-up on the non-submission of MESRs; and (b) review MESRs submitted by contingents and cross-check their accuracy with other available data. Considering the restrictions imposed by COVID-19, such information from contingents become more important, as the Mission has to often rely on contingents to monitor and self-report on the status of deployed major equipment. The absence of accurate and timely MESRs prevented the COE Unit from gathering relevant information on the serviceability of COE.

(5) MINUSMA should: (a) follow up and provide additional guidance to contingents on the submission of monthly equipment serviceability reports (MESRs); and (b) strengthen the process of MESRs that also includes a review of accident investigation reports in order to improve their accuracy.

MINUSMA accepted recommendation 5 and stated that although the issue of timely submission of MESRs had been addressed in meetings, discussions, and briefings to contingents during pre-deployment visits and during inspections, some contingents had failed to comply. The Mission also stated that the COE Unit would continue to guide the contingents to ensure that all MESRs are submitted on time. Recommendation 5 remains open pending receipt of evidence that MESRs are submitted in a timely manner, and a process to review them to ensure accuracy has been established.

IV. ACKNOWLEDGEMENT

39. OIOS wishes to express its appreciation to the management and staff of MINUSMA 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 management of troop/police personnel and equipment contribution in the United Nations Multidimensional Integrated Stabilization Mission in Mali

Rec. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
1	MINUSMA should take action to ensure it has a well-functioning contingent-owned equipment (COE) working group that provides in-depth analysis of contingents' performance and their COE to assist the COE/Memoranda of Understanding Management Review Board in ensuring issues are addressed with troop/police contributing countries in a timely manner.	Important	O	Receipt of evidence that the working group meets periodically and is conducting analysis of utilization of COE and personnel deployed to the Mission for review and action by the CMMRB.	31 March 2022
2	MINUSMA should improve: (a) the planning and execution of its contingent-owned equipment (COE) inspections (operational readiness, arrival and repatriation) to ensure they are completed timely in order to avoid reimbursement for COE not in use and/or waiting to be re-deployed; and (b) the quality of inspections by ensuring subject matter experts participate in them.	Important	O	Receipt of evidence that action has been taken to improve the timeliness of COE inspections (ORIs, arrival and repatriation) and that subject matter experts participate in ORIs.	31 March 2022
3	MINUSMA should take action to ensure the force and police components plan and conduct regular operational readiness assessments of all deployed units and share results with the Contingent-Owned Equipment/Memoranda of Understanding Management Review Board for appropriate action.	Important	O	Receipt of evidence that force and police components consistently plan and conduct operational readiness assessments and the results are shared with the CMMRB for appropriate action.	31 March 2022
4	MINUSMA should establish a Weapons and Ammunition Advisory Board as an oversight mechanism to ensure: (a) annual inspections of ammunition storage facilities are conducted and recommendations from inspections are addressed in a timely manner; and (b) a system is established that properly accounts for ammunition, including its condition and expiry dates to initiate its destruction and replacement.	Important	O	Receipt of evidence that the Mission has established a WAAB, ASFs inspections are conducted annually and recommendations are being implemented in a timely manner, and an ammunition reporting and accounting system is developed and implemented.	31 March 2022

STATUS OF AUDIT RECOMMENDATIONS

Audit of management of troop/police personnel and equipment contribution in the United Nations Multidimensional Integrated Stabilization Mission in Mali

Rec. no.	Recommendation	Critical ⁵ / Important ⁶	C/ O ⁷	Actions needed to close recommendation	Implementation date ⁸
5	MINUSMA should: (a) follow up and provide additional guidance to contingents on the submission of monthly equipment serviceability reports (MESRs); and (b) strengthen the process of MESRs that also includes a review of accident investigation reports in order to improve their accuracy.	Important	O	Receipt of evidence that MESRs are submitted in a timely manner, and a process to review them to ensure accuracy has been established.	31 March 2022

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.

³ Please note the value C denotes closed recommendations whereas O refers to open recommendations.

⁴ Date provided by MINUSMA in response to recommendations.

APPENDIX I



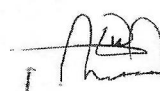

Management Response



FACSIMILE

10 May 2021

Reference: MINUSMA/OCOS/2021/005

TO: Mr. Eleanor T. Burns Director Internal Audit Division OIOS.	FROM: Claudia Banz Chief of Staff  Anton Antchev Director of Mission Support 
FAX #: TEL #:	FAX #: TEL #: Email: MINUSMA-mars@un.org
SUBJECT: Draft report of the audit of the management of troop/police and personnel equipment contribution in the United Nation Multidimensional Integrated Stabilization Mission in Mali (MINUSMA) (Assignment No: AP2019/641/02)	
Total number of transmitted pages including this page: 6	
<p><i>Reference Facsimile, IAD-19/641/02, dated 23 April 2021 and, Peacekeeping Audit Service, OIOS, memorandum of 23 April 2021, OIOS-2021-00505</i></p> <ol style="list-style-type: none">1. In response to the referenced correspondence, please find attached MINUSMA's Management Responses to the OIOS findings and recommendations, as presented in the subject report.2. Note has been taken of the areas of concern which warrant attention and the production of an action plan for implementing the recommendations. For enhanced efficiency and effectiveness of MINUSMA operations, all necessary actions to improve will be taken. <p>Best regards.</p>	
Drafted by: Boniface Mailu, Admin Assistant Risk Management & Compliance Unit (RMCU) Office of the Chief of Staff (OCOS) Cleared by: Ron Kamwendo, Chief RMCU/OCOS 	Authorized by: Audrey Serret, Senior Administrative Officer Office of the Director of Mission Support 

Audit of management of troop/police personnel and equipment contribution in the United Nations Multidimensional Integrated Stabilization Mission in Mali

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	comments
1	MINUSMA should take action to ensure it has a well-functioning contingent-owned equipment (COE) working group that provides in-depth analysis of contingents' performance and their COE to assist the COE/Memoranda of Understanding Management Review Board in ensuring recommendations are made for intervention and action by troop/police contributing countries in a timely manner.	Important	YES	Chief COE	31 March 2022	<p>The Mission concurs with the recommendation.</p> <p>A Contingent Owned Equipment (COE) Working Group (WG) was established in 2017. Ad hoc meetings were held with relevant stakeholders before COE/ MOU Management Review Board (CMMRB) and quarterly meetings from which proposals for repatriation of contingents and unused/surplus equipment were made by amending various Memoranda of Understanding. However, these meetings were not formally recorded.</p> <p>Implementation of this recommendation is already under way as evidenced by a working group meeting which was held on 29 March 21 to review the capability of all the military Engineering contingents in MINUSMA. The minutes of the meeting were accordingly recorded.</p> <p>The Mission will ensure that the working group meets periodically to systematically analyze the utilization of major equipment and personnel and record the meetings' outcomes which</p>

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.

Audit of management of troop/police personnel and equipment contribution in the United Nations Multidimensional Integrated Stabilization Mission in Mali

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	comments
						will form the basis for the CMMRB discussions and recommendations.
2	MINUSMA should improve: (a) the planning and execution of its contingent-owned equipment (COE) inspections (operational readiness, arrival, and repatriation) to ensure they are completed timely in order to avoid reimbursement for COE not in use and/or waiting to be re-deployed; and (b) the quality of inspections by ensuring subject matter experts participate in them.	Important	YES	Chief COE and Chief MOVCON	31 March 2022	<p>MINUSMA concurs with this recommendation.</p> <p>For the audit period, from the 60 COE verification reports reviewed, 3 Operation Readiness Inspections (ORIs) were not conducted, which represents 5 per cent. The Mission will ensure that all quarterly inspections are conducted on time.</p> <p>We also acknowledge that in certain cases not all specialists were part of the ORIs. The Mission will continue to engage with the main stakeholders to ensure that all specialists required for the ORIs are available during the field activities of the inspections.</p> <p>Regarding the repatriation of the equipment, the mission will continue to undertake all actions to ensure that COE is repatriated on time; however, in several instances the repatriation is delayed due limited escort capacity which at times is engaged in other urgent operational priorities.</p>

Audit of management of troop/police personnel and equipment contribution in the United Nations Multidimensional Integrated Stabilization Mission in Mali

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	comments
3	MINUSMA should take action to ensure the force and police components plan and conduct regular operational readiness assessments of all deployed units and share results with the Contingent-Owned Equipment/Memoranda of Understanding Management Review Board for appropriate action.	Important	YES	UNPOL / Police Coordination Office Force HQ / Deputy Chief of Staff / Performance and Evaluation Training Chief COE	31 March 2022	<p>MINUSMA concurs with the recommendation.</p> <p>The Mission has taken measures to ensure that the military/ police Headquarters, conduct Operational Assessment and Readiness Inspections for all the military/ police units in close coordination with COE Unit.</p> <p>Force HQ and COE unit conducted the Operational Assessment of Egypt CCB on 19 and 20 March 2021 and Police Coordination Office shared the Performance Assessment Reports with COE for the following FPUs: Bangladesh, Benin, Burkina Faso and Togo FPU1 on 26 April 2021.</p> <p>The Mission will ensure that relevant stakeholders (Force/ Police Headquarters and COE Unit), share assessment inspection reports for the military/ police contingent with COE/ MOU Management Review Board.</p>

APPENDIX I

Audit of management of troop/police personnel and equipment contribution in the United Nations Multidimensional Integrated Stabilization Mission in Mali

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	comments
4	MINUSMA should establish a Weapons and Ammunition Advisory Board as an oversight mechanism to ensure: (a) annual inspections of ammunition storage facilities are conducted and recommendations from inspections are addressed in a timely manner; and (b) a system is established that properly accounts for ammunition, including its condition and expiry dates to initiate its destruction and replacement.	Important	YES	MSC / Ammunition Technical Officer	31 March 2022	<p>The Mission concurs with the recommendation.</p> <p>The SOP Weapons and Ammunition Management (WAM) has been signed by the Head of Mission and is under implementation. However due to requirement of certain changes in References, Policies and Manuals the first amendment is being incorporated. The amended SOP is under review. The Weapons and Ammunition Advisory Board (WAAB) will be held with DMS as Chair on a quarterly basis. The new ammunition reporting and accounting system, detailed in the SOP, is currently under development. This system includes the MINUSMA Ammunition Registry, the monthly Ammunition Reports by the T/PCCs, reports on Ammunition losses, and reports on Ammunition Disposals. Full operationality is expected by end of May 2021.</p> <p>The inspections have already started and, by 10 May, 59% of the 2021 mandatory inspections had been conducted.</p>

Audit of management of troop/police personnel and equipment contribution in the United Nations Multidimensional Integrated Stabilization Mission in Mali

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	comments
5	MINUSMA should: (a) follow up and provide additional guidance to contingents on the submission of monthly equipment serviceability reports (MESRs); and (b) strengthen the process of MESRs that also includes a review of accident investigation reports in order to improve their accuracy.	Important	YES	Chief COE	31 March 2022	<p>MINUSMA concurs with the recommendation.</p> <p>MINUSMA COE Unit has addressed the importance of submission of MESRs, during meetings, discussions, and briefings to the military/ police contingents during Pre-Deployment Visits, Arrival/ Periodic Inspections, every month in a timely manner, but some contingents have failed to do so.</p> <p>The Mission will continue to engage the military/ police contingents' experts through the forum of meetings, briefings, mails and CMMRB in order to ensure compliance with the submission of Monthly Equipment Status Reports regularly and timely.</p>