



INTERNAL AUDIT DIVISION

REPORT 2021/019

Audit of the management of troop personnel and equipment contributions in the United Nations Interim Security Force for Abyei

**The Mission was taking action to address
contingent-owned equipment shortfalls, but
improvement was needed to ensure safe
handling of ammunition**

9 June 2021

Assignment No. AP2020-635-01

Audit of the management of troop personnel and equipment contributions in the United Nations Interim Security Force for Abyei

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of the management of troop personnel and equipment contributions in the United Nations Interim Security Force for Abyei (UNISFA). The objective of the audit was to assess the effectiveness of the management of the Memorandum of Understanding (MOU) between the United Nations and a troop-contributing country (TCC), including associated controls over contingent-owned equipment (COE), contingent's readiness and personnel strength. The audit covered the period from 1 July 2019 to 31 December 2020 and included management and functioning of the COE/MOU Management Review Board, verification of deployed operational capabilities, management of ammunitions and management of COE related data.

The Mission was taking action to address COE shortfalls, but improvement was needed to ensure safe handling of ammunition.

OIOS made two recommendations. To address issues identified in the audit, UNISFA needed to:

- Complete the inspections of ammunition storage facilities as planned and prioritize implementation of the recommendations arising from the inspections; and
- Develop and implement Mission-specific standard operating procedures on weapons and ammunition management and disseminate them to contingent units.

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

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Audit of the management of troop personnel and equipment contributions in the United Nations Interim Security Force for Abyei

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the management of troop personnel and equipment contributions in the United Nations Interim Security Force for Abyei (UNISFA).
2. The ability of UNISFA to implement its mandate effectively and safely depends on the adequacy, capability and readiness of military personnel, and the equipment contributed by a troop-contributing country (TCC). The United Nations reimburses the TCC for serviceable major equipment, self-sustainment capabilities and uniformed personnel contributions based on quarterly verification and monthly troop strength reports that are prepared by the Mission. The level of deployment of troop personnel and equipment by the TCC is agreed to by the United Nations and the TCC in a memorandum of understanding (MOU). The reimbursement framework is specified in the Manual on policies and procedures concerning the reimbursement and control of contingent-owned equipment (COE) of TCCs participating in peacekeeping missions.
3. The Uniformed Capabilities Support Division (UCSD) in the Department of Operational Support (DOS) is responsible for supporting end-to-end force generation, MOUs, deployment and the reimbursement process. It is also responsible for monitoring the performance and operational capabilities of contingents and serves as a single point of entry for the TCC on all administrative and logistical issues in close coordination with UNISFA.
4. The UNISFA COE/MOU Management Review Board (CMMRB) is responsible for overseeing the management of the Mission's COE and MOU, including 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 UCSD/DOS for their intervention and action with the TCC where necessary.
5. The UNISFA COE Team is responsible for the day-to-day management of the MOU including performing verification inspections and submitting verification reports to UCSD/DOS through the Uniformed Capabilities Management System (UCMS) for COE reimbursements. The Chief Military Personnel Officer is responsible for maintaining daily troop strength records and uniformed personnel numbers are input in the Troop Strength Payment System (TSPS) on a monthly basis.
6. As of 31 December 2020, UNISFA had deployed 3,167 troop personnel and 1,831 major items of COE. The deployed uniformed personnel comprised 9 military infantry units (2,665 personnel) and 5 military support units (502 personnel), all from one TCC. The authorized police ceiling was 640 and was yet to be deployed although negotiations with the host country were ongoing.
7. The UNISFA COE Team was comprised of two field staff (FS-5 and FS-4) supported by two military staff officers and is located within the Mission Support Centre (MSC) Unit. The team reports to the Chief, MSC at the P-4 level who reports to the Chief of Mission Support (CMS) through the head of Operations and Resource Management Section. The UNISFA approved budgets for troops and COE reimbursements for 2019/20 and 2020/21 were \$137 million and \$132 million, respectively.
8. Comments provided by UNISFA are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

9. The objective of the audit was to assess the effectiveness of the management of the MOU between the United Nations and the TCC, including associated controls over COE, contingent's readiness, and personnel strength.

10. 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 personnel and equipment contributions in UNISFA.

11. OIOS initiated the audit in early 2020, but it was paused due to the COVID-19 pandemic and continued from January to April 2021. The audit covered the period from 1 July 2019 to 31 December 2020. Based on an activity-level risk assessment, the audit covered higher and medium risks areas in the management of troop personnel and equipment contributions, which included: management and functioning of CMMRB, verification of deployed operational capabilities, management of ammunitions and management of COE related data.

12. The audit methodology included: (a) interviews of key personnel; (b) review of relevant documents; (c) analytical review of data; (d) testing of randomly selected COE inspection reports; and (e) physical inspection of a sample of 65 major equipment items of COE in Anthony, Highway and Abyei. The locations selected for inspections had the highest concentration of troops and COE and were accessible.

13. 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 CMMRB was functioning as intended

14. UNISFA had established a CMMRB with terms of reference that were aligned with the COE guidelines. The Board was chaired by the CMS and was comprised of the Deputy Force Commander and other representatives from the military and mission support components. The Board also requested attendance of other staff such as doctors and engineers as and when specific technical expertise was needed. The CMS, as chairperson of the CMMRB, sent approved CMRRB minutes to the Director, UCSD/DOS for them to act on recommendations made by the Board.

15. The CMMRB met quarterly as required, and its members regularly attended meetings. The Board had standing agenda items that included: (a) review of actions taken on previous recommendations, (b) quarterly COE status reports (major equipment and self-sustainment shortfalls); and (c) rotation and disposal of COE as well as equipment damaged by hostile action. Minutes of meetings were prepared after robust discussions were held and forwarded to the Director of UCSD/DOS in a timely manner.

16. The CMMRB was effective in identifying and escalating shortfalls in major equipment and self-sustainment. For instance, due to underperformance the Board recommended that the MOU be reviewed to increase contingents' capacity for engineering and logistic activities. Based on this, the TCC deployed an additional 89 items of engineering equipment. However, other COE shortfalls were not addressed in a timely manner. This included hand-held metal detectors, riot control and fire detection equipment, identified as critical and deployed at 0, 12 and 7 per cent of the MOU requirement, respectively. Since March 2019, shortfalls in these items of equipment were a recurring issue mentioned in CMMRB minutes

that had been submitted to UCSD/DOS for appropriate action. Due to continuous follow-up by UNISFA, in late February 2021, the TCC deployed 85 pieces of riot control and military police equipment. With this new deployment, the key performance indicator against the required number of items of equipment in the MOU had risen to 96 per cent. This percentage was deemed satisfactory.

17. Moreover, items remained in the Mission for prolonged periods, although amounts reimbursed were reduced in accordance with the COE Manual, dated 31 August 2020¹. This included:

- 19 decommissioned items such as vehicles, armaments and communication equipment belonging to the military Aviation Unit that were held by the Mission for one year. The Mission informed that the TCC delayed the repatriation of this equipment as they expected to be asked to deploy replacement aircraft and the support equipment would still be required. In August 2020, this equipment was subsequently transferred to the TCC's National Support Element and reimbursement was discontinued.
- 53 items of major equipment such as utility cargo trucks and generators (which were to be repatriated following Security Council resolution 2469 of May 2019 due to a reduction in the mandated troop strength) were still in the Mission as of April 2021. The delays in repatriation occurred because the TCC did not timely approve the repatriation plan received from the Movement Control (MovCon) Unit in October 2019 and MovCon only followed up with the TCC when it was prompted to do so by COE staff in January 2021. The COVID-19 pandemic also caused some of the delays.

18. Additionally, the MOU still had to be updated to ensure essential equipment was deployed to improve operational capabilities such as: (a) tents for contingent's ability for rapid mobility; and (b) drone surveillance equipment in line with the intelligence and reconnaissance review conducted by the Office of Military Affairs. There was also a need to deploy essential medical equipment (as mentioned below) and pressure-cooking diesel stoves to replace heavy-duty electric plates for efficiency and safety reasons. The CMMRB was actively addressing these issues and regularly following up with UCSD/DOS. Based on this, no recommendation was made.

The Mission had taken action to improve the Level II hospital service standards

19. A Level II hospital was deployed in Abyei with a troop strength of 63 personnel for provision of medical services. OIOS inspection of the hospital in February 2020 found it in disrepair, posing health and safety risks. There was also an absence of essential medical equipment. OIOS observations were known by the Mission, and in addition, it had identified the need for cardiology emergency services, comprising of a medical cardiac equipment module. This was because such health facilities were not available in the Mission and it lacked flying capability and infrastructure for night medical evacuations for cardiac and other medical emergencies.

20. These shortfalls were escalated by the CMMRB to UCSD/DOS, which resulted in an assessment conducted by the Division of Healthcare Management and Occupational Safety and Health (DHMOSH) in November 2019. The assessment rated the hospital's management and safety at 56 per cent compliant. To address this, the Mission constructed a new Level II hospital which was operationalized in April 2021.

¹ Reimbursement for major equipment will be in effect at full rates until the date of cessation of operations by a TCC or termination of the mission. Thereafter, reimbursement will be reduced to 50 per cent of the rates agreed in the MOU and will cease once equipment departs the mission area or 90 days after the date of cessation of operations or the termination of the mission (whichever happens earlier), except in those instances deemed to be outside the control of the troop/police contributor, as determined by the United Nations.

21. The Mission put in place quarterly tracking of progress to implement the recommendations from the DHMOSH assessment and as of February 2021, reported implementation of 42 out of the 70 action plan activities rated as high priority in the assessment report. The CMMRB had also requested UCSD/DOS to engage with the TCC to revise the MOU to upgrade the hospital to Level II Plus (that would include cardiology services) and action was pending.

B. Verification of deployed operational capabilities

Controls over arrival and repatriation inspections were adequate and effective

22. UNISFA had conducted the required inspections for the 118 items of major equipment that arrived in the Mission during the audit period within one month of their arrival. The Mission also correctly identified and reported items of COE that had not been deployed so that no reimbursement would be made. Inspection teams comprised relevant technical staff from units like transport and engineering to help identify and assess functionality of the equipment deployed.

23. The COE Team also conducted two repatriation inspections in July 2019 and October 2020 for 28 items of major equipment. These inspections included assurance that no United Nations-owned equipment was incorrectly repatriated, and that the contingent did not inappropriately abandon obsolete COE creating safety and environmental hazards to the general population in the host country.

24. OIOS concluded that arrival and repatriation inspections were properly documented, reviewed and agreed to by the respective contingent commanders and the Force Commander and approved by the CMS before submission to UCSD/DOS for their action regarding reimbursement.

Controls over verification inspections were adequate and effective

25. The COE Team regularly conducted operational readiness inspections (ORIs) and periodic inspections of major equipment and self-sustainment capabilities to ensure operational readiness of contingent units in UNISFA. A review of a sample of 39 COE verification reports (13 ORIs and 26 periodic inspections) and observation of an ORI conducted showed that COE inspection teams used correct worksheets/checklists extracted from UCMS to verify the physical presence and serviceability of all major equipment as well as self-sustainment capability. Moreover, shortfalls such as those related to internet access² and explosive ordnance disposal devices were identified, recorded, reported and escalated to CMMRB. The COE Team inspections adequately highlighted minor engineering self-sustainment deficiencies, which were marked as “does not fully meet inspection criteria” for appropriate deductions in amounts reimbursed. Technical experts from Transport and Engineering Units were also participating in inspections that were considered to present a relatively higher risk.

26. The results of inspections and verification reports were reviewed by the Chief of MSC Unit, endorsed by the respective contingent commander and the Force Commander, certified by the CMS and uploaded in UCMS. OIOS noted that inspection reports were submitted to UCSD/DOS within 30 days of the end of the respective quarterly reporting period. Moreover, OIOS physical inspection of 65 of the 1,831 major equipment confirmed accuracy of the inspection reports.

27. The COE Team, due to movement restrictions necessitated by COVID 19 and based on guidance issued by UCSD/DOS in March 2020, relied on monthly standard operational reports (MSORs) submitted by military units from March to August 2020, with the physical inspections being reinstated after that.

² The Mission has been providing internet self-sustainment service to the TCC personnel and is in the process of proposing an amendment to the MOU.

Further, to ensure payments were based on accurate information, the COE Team did not adjust the serviceability status of major equipment that it had previously determined to be unserviceable until COE staff obtained evidence that the equipment was now serviceable. OIOS concluded that UNISFA had implemented adequate controls over verification of ORIs and periodic inspections.

Controls over verification of TCC personnel deployment and rotation were adequate

28. The UNISFA MovCon Unit, in coordination with the host country immigration authorities, physically counted and verified the identity of all arriving personnel against the host Government approved entry visa list. A similar procedure was in place for departing personnel, whereby everyone was checked against the Mission's flight manifest.

29. A review of relevant documentation for five rotations that took place during the audit period involving 3,793 incoming and 4,452 outgoing troops and one repatriation involving 81 troops, showed that UNISFA adequately and properly planned and executed the rotations and repatriation. UNISFA also ensured that the World Health Organization and host country travel protocols related to the COVID-19 pandemic, such as requirements for COVID-19 testing and quarantine periods were adhered to. OIOS concluded that UNISFA had adequate and effective controls over the rotation and repatriation of uniform personnel.

UNISFA adequately verified and submitted troop strength reports

30. The military contingents prepared and submitted daily and monthly troop strength reports (TSRs) to UNISFA Force Headquarters, which was responsible for validating them for accuracy and completeness, and to ensure approved absences were properly reflected. The Military Personnel Unit consolidated daily and monthly TSRs and submitted them to the Force Commander and CMS who certified and approved them before they were sent to UCSD/DOS. The approved TSRs were input in TSPS by the COE Team for reimbursement to the TCC.

31. OIOS reconciled the uniformed personnel numbers in the Military Personnel Unit's TSRs against personnel numbers input in TSPS for the period from July 2019 to January 2021, which showed that personnel numbers were correctly input into TSPS. The audit also verified that the CMS and the Force Commander sent monthly faxes of uniform personnel numbers timely to the Director of UCSD. OIOS concluded that the controls over reporting of the deployed uniformed personnel required for TCC reimbursements were adequate and effective.

The Mission had taken action to replace the decommissioned Aviation Unit

32. The UNISFA concept of operations required the deployment of two military tactical rotary wing aircraft for UNISFA forces in its area of operations. The aircraft were also needed to conduct reconnaissance flights to support the Mission in monitoring and verification of demilitarization of the Abyei area, search and rescue operations, and casualty and medical evacuations. However, such aircraft were not available to the Mission for an extended period following accidents in February and May 2019 involving the two tactical helicopters. The Board of Auditors raised this issue in its 2019/20 report and the United Nations Headquarters worked with a TCC to move two helicopters to UNISFA from the United Nations African Union Mission in Darfur, which was liquidating. The Unit arrived in the Mission on 9 May 2021.

C. Management of Ammunition

Controls over management of ammunition needed improvement

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

34. UNISFA established a WAAB in January 2020, which met twice on 18 October 2020 and 25 March 2021. The WAAB had established a sub-committee (technical committee) on 22 March 2021, which comprised representatives from Force Headquarters, United Nations Mine Action Service, United Nations Police, staff from mission support, security, and the Ammunitions Technical Officer. As the Mission had not conducted any ammunition storage inspection since it was established in 2012, the sub-committee was tasked with assessing weapons and ammunitions in all armories in UNISFA starting March 2021. At the time of the audit therefore, risks related to management of ammunitions had not been systematically identified and action taken to mitigate them.

35. Nevertheless, the COE Team as part of their periodic inspections verified whether weapons and ammunition included in the MOU were available in the Mission area and assessed their storage conditions. However, these inspections looked at whether agreed quantities of weapons and ammunition were present but did not include assessment of whether the ammunition was serviceable, as they did not have the expertise in this area. Moreover, the COE inspections assessed that only 1 of the 13 contingent units' ammunition storage facilities were compliant with the United Nations Weapons and Ammunition Policy. For those non-compliant, it was because ammunition was being stored in sea containers, without ensuring the necessary temperature and humidity controls. This posed serious safety and security risks to staff and others working and living close by. Also, due to poor storage conditions, there was a risk that the ammunition was no longer serviceable, which could impact operational readiness of troops to discharge their mandated tasks. The audit also verified that the TCC had not requested reimbursement for ammunition or explosives expended for operational purposes or training and had not submitted any reimbursement claims for unserviceable ammunition and explosives.

36. The above occurred mainly because there was inadequate attention by Force Headquarters on the management of ammunition. In addition, UNISFA did not have Mission-specific standard operating procedures (SOPs) on weapons and ammunition management to guide the Force Ammunition Technical Officer, the COE Team and contingent units.

(1) UNISFA should complete the inspections of ammunition storage facilities as planned and prioritize implementation of the recommendations arising from the inspections.

UNISFA accepted recommendation 1 and stated that the inspection of ammunition storage facilities had been completed, and the inspection team was finalizing its report for submission. The implementation of recommendations from the inspection report was expected to be complete by 31 December 2021. Recommendation 1 remains open pending receipt of a copy of the ammunition storage facilities inspection report and evidence of implementation of recommendations arising from the report.

(2) UNISFA should develop and implement Mission-specific standard operating procedures on weapons and ammunition management and disseminate them to contingent units.

UNISFA accepted recommendation 2 and stated that it had drafted Mission-specific SOPs which would be discussed at the next WAAB meeting. The Mission planned to have the SOPs approved and distributed to all contingent units by 30 June 2021. Recommendation 2 remains open pending receipt of evidence that UNISFA has finalized the Mission-specific SOPs on weapons and ammunition management and disseminated them to all contingent units.

D. Management of COE related data

UNISFA recovered cost of support provided to the TCC

37. UNISFA provided support to contingents to ensure they had the necessary self-sustainment capabilities to effectively discharge their mandated activities. This included equipment such as refrigerated containers, engineering equipment, water storage tanks and water treatment plants valued at \$23 million. No recovery was made for the provision of such equipment as it had been agreed to under the terms of the MOU. UNISFA established procedures to account for these items including annual physically verification to assess their continued availability and condition. For other items such as accommodation for national support element personnel and fitness equipment, UNISFA timely submitted recovery requests to the Regional Service Centre Entebbe, which recovered \$72,105 over the audit period.

Monthly standard operational reports provided by contingent units were accurate and complete

38. As part of the COE Team’s process of continuous monitoring of status of major equipment, UNISFA military units were required to submit MSORs. All units complied with the requirement and submitted the required information. A review of 70 out of 265 MSORs that included the checking of information against the COE Team verification reports and OIOS physical verification of 65 items of equipment indicated that the information being reported was accurate and complete. In line with UCSD guidance, UNISFA relied on these reports after the outbreak of the COVID-19 pandemic as the COE Team inspections were suspended. OIOS concluded that UNISFA had generally implemented adequate controls over monitoring and review of contingent’s monthly MSORs.

IV. ACKNOWLEDGEMENT

39. OIOS wishes to express its appreciation to the management and staff of UNISFA 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 the management of troop personnel and equipment contributions in the United Nations Interim Security Force for Abyei

Rec. no.	Recommendation	Critical ³ / Important ⁴	C/ O ⁵	Actions needed to close recommendation	Implementation date ⁶
1	UNISFA should complete the inspections of ammunition storage facilities as planned and prioritize implementation of the recommendations arising from the inspections	Important	O	Receipt of a copy of the ammunition storage facilities inspection report and evidence of implementation of recommendations arising from the report.	31 December 2021
2	UNISFA should develop and implement Mission-specific standard operating procedures on weapons and ammunition management and disseminate them to contingent units	Important	O	Receipt of evidence that UNISFA has finalized the Mission-specific standard operating procedures on weapons and ammunition management and disseminated them to all contingent units.	30 June 2021

³ 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.

⁴ 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.

⁵ Please note the value C denotes closed recommendations whereas O refers to open recommendations.

⁶ Date provided by UNISFA in response to recommendations.

APPENDIX I

Management Response

INTER OFFICE MEMORANDUM

DATE: 6 June 2021

REFERENCE:

To: Eleanor T. Burns, Director,
Internal Audit Division,
OIOS

From: Major General Kefyalew Amde Tessema,
Acting Head of Mission and Force Commander,
UNISFA



Subject: Draft report on an audit of the management of troop personnel and equipment contributions in the United Nations Interim Security Force for Abyei (Assignment No. AP2020-635-02)

1. I am pleased to inform you that I have received the above-mentioned report.
2. I welcome the findings and recommendations of the report which form a good basis for further improving the management of troop personnel and equipment contributions in UNISFA. Accordingly, my team has developed the attached action plan to respond to the recommendations and will report to me on progress regularly.
3. I would like to take this opportunity to thank the OIOS team for its efforts and cooperation with the UNISFA focal points.
4. Thank you and best regards.

Management Response

Audit of the management of troop personnel and equipment contributions in the United Nations Interim Security Force for Abyei

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNISFA should complete the inspections of ammunition storage facilities as planned and prioritize implementation of the recommendations arising from the inspections.	Important	Yes	Force Chief of Staff	31 December 2021	The inspection of ammunition storage facilities is completed, and the Inspection team is finalizing their report for submission. The implementation of recommendations from the Inspection report will be completed by 31 December 2021.
2	UNISFA should develop and implement Mission-specific standard operating procedures on weapons and ammunition management and disseminate them to contingent units.	Important	Yes	Force Chief of Staff	30 June 2021	The SOP has already been drafted and will be discussed in the next WAAB meeting, endorsed and distributed to contingent units by 30 June 2021.

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.