



**OIOS**

Office of Internal Oversight Services

## **INTERNAL AUDIT DIVISION**

# **AUDIT REPORT**

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### **Transport and fuel management in UNTSO**

**Controls over vehicle fleet and fuel management  
were ineffective**

**6 July 2009**

**Assignment No. AP2009/674/02**

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United Nations  Nations Unies

INTEROFFICE MEMORANDUM

MEMORANDUM INTERIEUR

OFFICE OF INTERNAL OVERSIGHT SERVICES - BUREAU DES SERVICES DE CONTRÔLE INTERNE  
INTERNAL AUDIT DIVISION - DIVISION DE L'AUDIT INTERNE

TO Major-General Robert Mood  
A Chief of Staff and Head of Mission  
UNTSO

DATE: 6 July 2009

 FROM Fatoumata Ndiaye, Acting Director  
DE Internal Audit Division, OIOS



REFERENCE IAD: 09-02607

SUBJECT: **Assignment No. AP2009/674/02 – Audit of transport and fuel management in UNTSO**  
OBJET:

1. I am pleased to present the report on the above-mentioned audit.
2. Based on your comments, we are pleased to inform you that we will close recommendations 2, 5 and 7 in the OIOS recommendations database as indicated in Annex 1. In order for us to close the outstanding recommendations, we request that you provide us with the additional information as discussed in the text of the report and also summarized in Annex 1.
3. Please note that OIOS will report on the progress made to implement its recommendations, particularly those designated as high risk (i.e., recommendations 1, 3, 10 and 13) in its annual report to the General Assembly and semi-annual report to the Secretary-General.

cc: Ms. Cecilia McGill, Chief of Mission Support, UNTSO  
Mr. Swatantra Goolsarran, Executive Secretary, UN Board of Auditors  
Ms. Maria Gomez Troncoso, Officer-in-Charge, Joint Inspection Unit Secretariat  
Mr. Seth Adza, Chief, Audit Response Team, Department of Field Support  
Mr. Moses Bamuwanye, Chief, Oversight Support Unit, Department of Management  
Mr. Byung-Kun Min, Programme Officer, OIOS  
Ms. Eleanor T. Burns, Chief, Peacekeeping Audit Service, IAD, OIOS

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## INTERNAL AUDIT DIVISION

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### FUNCTION

*"The Office shall, in accordance with the relevant provisions of the Financial Regulations and Rules of the United Nations examine, review and appraise the use of financial resources of the United Nations in order to guarantee the implementation of programmes and legislative mandates, ascertain compliance of programme managers with the financial and administrative regulations and rules, as well as with the approved recommendations of external oversight bodies, undertake management audits, reviews and surveys to improve the structure of the Organization and its responsiveness to the requirements of programmes and legislative mandates, and monitor the effectiveness of the systems of internal control of the Organization" (General Assembly Resolution 48/218 B).*

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## **EXECUTIVE SUMMARY**

### **Transport and fuel management in UNTSO**

The Office of Internal Oversight Services (OIOS) conducted an audit of transport and fuel management at the United Nations Truce Supervision Organization (UNTSO) in Jerusalem. The overall objective of the audit was to assess the adequacy and effectiveness of UNTSO's internal controls over fleet and fuel management. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

The internal controls over the establishment, use and monitoring of the Mission's vehicle fleet and the management of fuel need to be improved, as follows:

- There were no measurable performance indicators to assist the Transport Section in assessing its operational effectiveness and efficiency;
- Light passenger vehicles were not allocated in accordance with the Standard Cost and Ratio Manual, resulting in excess vehicles in use by the Mission;
- UNTSO had not taken sufficient action to dispose of spare parts valued at about \$300,000 resulting in unnecessary costs for their continued storage and safeguarding;
- The Mission's sanctions for speeding violations were not always enforced and therefore did not act as a sufficient deterrent to avoid repeated offences;
- There were deficiencies in the procedures for physically verifying spare parts and in ensuring records are up-to-date resulting in discrepancies between the number and location of spare parts compared to those recorded in Galileo; and
- The Mission's fuel measuring instruments were not properly calibrated resulting in the risk of loss through theft or short deliveries going undetected.

OIOS made a number of recommendations to address the issues identified during the audit to strengthen internal controls and contribute to improved fleet and fuel management. OIOS is pleased to note that UNTSO has already taken steps to improve internal controls.

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## I. INTRODUCTION

1. The Office of Internal Oversight Services (OIOS) conducted an audit of transport and fuel management at the United Nations Truce Supervision Organization (UNTSO) in Jerusalem. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.
2. According to the Mission's 2008-2009 proposed budget, the objective of UNTSO is "to observe and maintain the unconditional ceasefire and assist the parties to the 1949 Armistice Agreements in supervision of the application and observance of the terms of those agreements." UNTSO's 2008-2009 programme budget amounted to \$62.3 million, of which \$18.3 million was for operational costs for administrative support provided by United Nations Disengagement Observer Force (UNDOF) and United Nations Interim Force in Lebanon (UNIFIL). Headed by the Chief of Staff at the Assistant Secretary-General level, UNTSO has an authorized staffing table of 260 posts: 8 professionals, 3 general service, 141 national staff and 108 field service.
3. The Chief Transport Officer (CTO) heads the Transport Section, with an authorized staffing strength of 14 international and 25 national staff. According to the Transport Section's 2008 work plan, the Section provides "transport support for all operational, logistics and administrative requirements of the mission including fleet maintenance, fleet management, and fuel management." At 31 December 2008, the Section was responsible for 184 vehicles, 47 generators and \$674,727 of spare parts inventory, and a 2008 fuel allotment of \$239,100.
4. Comments made by UNTSO are shown in *italics*.

## II. AUDIT OBJECTIVES

5. The main objectives of the audit were to assess the adequacy and effectiveness of UNTSO's internal controls over fleet and fuel management, and to determine compliance with transport and fuel-related regulations, rules and standard operating procedures.

## III. AUDIT SCOPE AND METHODOLOGY

6. The audit scope included a review of the Transport Section's operations for the period from 1 January to 31 December 2008 and covered vehicle establishment, use, monitoring and maintenance, and spare parts and fuel management. The audit methodology comprised a review of policies and procedures, analysis of data and interviews with key personnel. Field visits to selected outstations and observation posts were also made.
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## **IV. AUDIT FINDINGS AND RECOMMENDATIONS**

### **A. Performance indicators**

#### Absence of measurable key performance indicators

7. The UNTSO Transport Section's work plan listed a number of activity measures for 2008. However, although these measures could be used as a basis for measuring performance, there were no associated measurable performance indicators to assist the Section in assessing its operational effectiveness and efficiency. The absence of reasonable and measurable targets precluded formal monitoring of the implementation and achievement of the work plan.

#### **Recommendation 1**

**(1) The UNTSO Transport Section should develop reasonable and measurable performance indicators for its work plan activities to assess the efficiency and effectiveness of the Section's performance.**

8. *The UNTSO Management accepted recommendation 1 and stated that a performance matrix is under development.* Recommendation 1 remains open pending submission to OIOS of a copy of the completed performance matrix.

### **B. Vehicle establishment**

#### Infrequent Vehicle Establishment Committee meetings

9. The Mission's Vehicle Establishment Committee (VEC) is responsible for approving the establishment and allocation of vehicles in accordance with the Standard Cost & Ratio Manual (SCRM). According to the Surface Transport Manual (STM), the VEC should meet at intervals of not less than three months.

10. During 2008, the VEC met only twice, and as a result it did not regularly review and adjust vehicle allocations based on the Mission's encumbered posts and priorities. The lack of VEC's meetings may have resulted in the over and under allocation of vehicles as shown in Table 1.

#### **Recommendation 2**

**(2) The UNTSO Office of Mission Support should ensure that the Vehicle Establishment Committee meets at intervals of not less than three months in order for it to regularly review the establishment and allocation of vehicles with the Mission's priorities.**

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11. The UNTSO Management accepted recommendation 2 and stated that VEC meetings will be held every three months. Based on assurances provided by management, recommendation 2 has been closed.

Surplus Light Passenger Vehicles

12. The SCRM prescribes a ratio of one light passenger vehicle (LPV) per staff member at the D-level, 2.5 international staff members per vehicle for operational sections and 4.5 international staff members per vehicle for administrative sections. OIOS calculated, based on these ratios, an expected LPV fleet of approximately 113 vehicles as of 31 December 2008, against which the Mission was using 151 LPVs. Also, as shown in Table 1, the outstation in Damascus (OGG-D) was allocated 10 excess vehicles.

**Table 1: Surplus allocation of vehicles to OGG-D**

Section staff	International Staff	Ratio	Maximum Expected Allocation	Actual Allocation	Over/(Under) Expected Allocation
Civilian	8	4.5	3	27	24
Military	5	4.5	2	0	(2)
UNMOs	26	2.5	11	0	(11)
Pool – 5%			1	0	(1)
<b>OGG-D Total</b>	<b>39</b>		<b>17</b>	<b>27</b>	<b>10</b>

13. The minutes of the 8 October 2008 VEC meeting recorded the Chief of Mission Support (CMS) as stating that “UNTSO vehicle holdings are somewhat over and above the required amount when considering the approved DPKO ratios.” The surplus LPVs demonstrate the need for the Mission’s VEC to reassess the current vehicle fleet to ensure the Committee approves the allocation of vehicles in accordance with the SCRM and STM guidelines.

**Recommendation 3**

**(3) The UNTSO Vehicle Establishment Committee should reassess the current light passenger vehicle fleet allocation in accordance with the Standard Cost and Ratio Manual and Surface Transport Manual guidelines.**

14. The UNTSO Management is considering recommendation 3 and stated that in its recent meeting the VEC reassessed the vehicle allocation in accordance with the guidelines established by the STM. An analysis of operational requirements vis-à-vis military staffing ratios will be reassessed and reviewed in order to meet ratio compliance. Recommendation 3 remains open pending submission to OIOS of the revised LPV vehicle allocation that is in compliance with the SCRM.

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## C. Vehicle maintenance

### Inadequate arrangements for maintenance of workshop equipment

15. The Transport Fleet Maintenance Unit is responsible for the maintenance of the Mission's 184 vehicles, which include heavy trucks and a recovery vehicle. During OIOS' visit to UNTSO's transport workshops in Jerusalem and Tiberias, OIOS found no evidence that specialised workshop equipment such as vehicle lifts, required to be maintained by a specialist service provider, had been properly maintained. Without regular maintenance, there is a higher risk of injury to staff operating such equipment.

#### **Recommendation 4**

**(4) The UNTSO Office of Mission Support should prepare a list of all workshop equipment requiring maintenance and testing by a specialist service provider and ensure that maintenance is carried out as required per the manufacturer's instructions.**

16. *The UNTSO Management accepted recommendation 4 and stated that a system is in place mission-wide (except for the Tiberias location), for a qualified specialist service provider who has the necessary authorization from the Israeli Government to inspect and certify that vehicle lifts and other workshop equipment are safe for usage in accordance with the relevant health and safety laws. Recommendation 4 remains open pending receipt of a copy of the agreement and terms of reference of the specialist service provider, together with the arrangement established for maintaining equipment at Tiberias.*

## D. Transport-related spare parts

### Inadequate inventory management of transport-related spare parts

17. The Fleet Spare Parts and Budget Unit within the Transport Section is responsible for the management of spare parts valued at \$674,727 and spread across various locations, as shown in Table 2.

**Table 2: Location of spare parts**

Location	Value (\$)
Tiberias, Israel (OGG-T)	13,534
Damascus, Syria (OGG-D)	5,746
Naqoura, Lebanon (OGL)	53,658
Beirut, Lebanon (UNLOB)	1,234
Cairo, Egypt (UNLOC)	2,505
UNTSO Headquarters	598,050
<b>Total</b>	<b>674,727</b>

18. From a sample of 15 spare parts recorded in Galileo, OIOS found discrepancies in 10. For instance, five items could not be located; three were

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found in a different location than that recorded in Galileo; and the quantity recorded for two items was incorrect.

19. While the responsibility for the management of the Mission's vehicle parts rests with the Transport Section, the General Services Section's Central Warehouse Unit controlled UNTSO Headquarters' spare parts. This arrangement created confusion as to who was ultimately responsible for ensuring the accuracy of the location and quantity of the spare parts stored in the Central Warehouse. It was also noted that both sections undertook separate inventories during 2008 resulting in discrepancy, duplication and inefficiency.

#### **Recommendation 5**

**(5) The UNTSO Office of Mission Support should introduce adequate procedures to improve the accuracy of the data recorded in Galileo.**

20. *The UNTSO Management accepted recommendation 5 and stated that an annual inventory of all transport related spare parts will be increased to a quarterly basis to enhance the accuracy of the data recorded in Galileo.* Based on assurances provided by management, recommendation 5 has been closed.

#### Delays in disposal of spare parts

21. The Transport Section informed OIOS that spare parts valued at almost \$300,000 had been approved for write-off in February 2008, but were still pending disposal due to a lack of consensus as to whether the written-off spare parts should be scrapped or sold. The untimely disposal of spare parts places a continual burden on the Mission to store, safeguard and account for unnecessary items.

#### **Recommendation 6**

**(6) The UNTSO Office of Mission Support should take immediate action to dispose of written-off vehicle spare parts.**

22. *The UNTSO Management accepted recommendation 6 and stated that the spare parts were disposed of by commercial sale with significant financial recovery for the Organization.* Recommendation 6 remains open pending receipt of a copy of documents showing the disposal of the spare parts.

#### Unsafe storage of spare parts

23. OIOS' review of the storage of spare parts in the Central Warehouse found that heavy and sharp items were stored on the top section of the storage racks and tyres were incorrectly stacked. The unsafe or inadequate storage of spare parts could pose safety risks to staff members.

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### **Recommendation 7**

**(7) The UNTSO Office of Mission Support should reorganize the storage of vehicle spare parts in the Central Warehouse to ensure safety of Mission staff.**

24. *The UNTSO Management accepted recommendation 7 and stated that the Transport Section and the Central Warehouse Unit are involved in a reorganization exercise to improve the storage of spare parts with emphasis on safety and security. Based on the assurances provided by management, recommendation 7 has been closed.*

#### Inadequate monitoring of distribution of transport-related spare parts

25. Requests for approval of the issuance of spare parts are sent to the Fleet Spare Parts and Budget Unit. Serious weaknesses were noted in the current systems and procedures, as follows:

- No assurance could be obtained by OIOS that only approved requests were processed. For example, items were released without an approved request;
- There was no system to advise both the Transport Section and the requesting outstation when there were insufficient items to complete the request. OIOS found an example where the distributed items were fewer than the number requested but there was no supporting documents to evidence why this was the case, or evidence that the items were issued at a later date; and
- The number of items distributed was in excess of those requested.

26. Systems and procedures need to be enhanced to adequately account for the issuance of vehicle spare parts.

### **Recommendation 8**

**(8) The UNTSO Office of Mission Support should strengthen internal controls over the issuance of spare parts by ensuring approval has been received prior to the release of items and that the Central Warehouse Unit monitors that all requests have been properly attended to.**

27. *The UNTSO Management accepted recommendation 8 and stated that a transport issue voucher has been in use to monitor and verify the approval of the issuance of transport spare parts from the Central Warehouse. The signed issue vouchers are filed in the Central Warehouse. Recommendation 8 remains open pending OIOS' verification that systems and procedures over the issuance of vehicle spare parts have been improved.*

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## **E. Vehicle usage**

### Weak controls over liberty authorization and mileage limits

28. The Fleet Operations Unit monitors the Mission's vehicle fleet using the CarLog system, which is installed in all vehicles.

29. According to UNTSO Information Circular (IC) 08/06, staff members are permitted to use UNTSO vehicles for liberty purposes up to a maximum of 5,000 kilometers per year. However, vehicles are not permitted for liberty purposes for more than four days continuously. Also, vehicles taken out of the prescribed radius within the duty station require approval by either the CTO or the Chief of Outstation.

30. The internal controls over liberty authorization and mileage limit are weak. OIOS identified five staff members exceeding the 5,000 kilometer per year liberty mileage during 2008. One staff member exceeded the limit by 2,776 kilometers and another by 1,897 kilometers. Also, from a sample of seven requests, OIOS found: (a) two cases where a liberty request was not submitted and the vehicle was used in excess of four days continuously; (b) one case where the dates of the liberty request did not match the actual days of liberty travel; and (c) one case where the location of the liberty request did not match the actual location of liberty travel (request was for Lebanon but liberty was to Syria).

### **Recommendation 9**

**(9) The UNTSO Office of Mission Support should strengthen controls over the authorization of vehicles for liberty purposes and over the 5,000 kilometer per year per staff member liberty mileage limit, in compliance with UNTSO Information Circular 08/06.**

31. *The UNTSO Management accepted recommendation 9 and stated that controls regarding the use of vehicles for liberty purposes are routinely carried out and warnings sent to staff members whenever they accumulate 2,500 kilometers for liberty travel. Recommendation 9 remains open pending OIOS' verification of the system established to monitor the used of vehicles for liberty purposes.*

### Inadequate sanctions in place to deter speeding

32. The maximum speed limit allowed within Israel is 110 kilometers per hour (km/hr). During 2008, 20 civilian and 9 military personnel exceeded 130 km/hr for two continuous minutes while operating UNTSO vehicles. While UNTSO issued sanction letters to some of the civilian and military personnel, the procedures to enforce sanctions were ineffective. The mechanism did not prevent or deter staff members to further commit speeding violations. For example, there were no records maintained of military staff members exceeding 130 km/hr for July 2008, and a civilian staff member had exceeded 130 km/hr four times in the period but only received two sanction letters.

33. Table 3 illustrates the inconsistencies in sanctions between UNTSO Chief of Staff Directive 03/07 and the STM for staff members exceeding speed limits.

**Table 3: UNTSO and STM sanctions for exceeding posted speed limits**

<b>Offence definition</b>	<b>UNTSO Directive</b>	<b>STM Para 26.7</b>
	Exceeding posted speed limits	Speeding (gross violation exceeding 100km/h for more than one continuous minute – based on EVMS (Carlog), Security Section or Provost Marshall reports.
First Offence	Written warning	Withdrawal of driving privilege, duration to be determined based on severity of offence
Second Offence	Loss of liberty privilege – 2 weeks	Permanent withdrawal of driving privileges.

**Recommendation 10**

**(10) The UNTSO Office of Mission Support should align its sanctions with those prescribed in the Surface Transport Manual, and strengthen its monitoring procedures to enforce those sanctions.**

34. *The UNTSO Management accepted recommendation 10 and stated that the process is ongoing with direct involvement at the Mission Leadership level to amend the UNTSO current list of sanctions to align them with the STM. Recommendation 10 remains open pending receipt of the revised instruction aligning the Mission’s sanctions with those prescribed in the STM.*

Transportation of non-dependant staff members

35. Paragraph 13.16 of the STM provides that staff members of the Mission and the dependents of international staff are authorized to travel in a UN vehicle, whether on or off duty, as they are considered as “white card holders”. Paragraph 16.17 of the STM further states “under compelling circumstances other persons may be authorized to travel in UN vehicles by the Head of Mission or CMS.”

36. OIOS selected five requests for authorization to transport a non-white card holder and noted three requests were for a staff member’s colleague, parents or mother-in-law. There was no evidence of justification that these requests met compelling circumstances.

**Recommendation 11**

**(11) The UNTSO Office of Mission Support should ensure that only compelling circumstances are used to justify the**

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**transportation of non-dependents of UNTSO staff members in accordance with the intent of the Surface Transport Manual.**

37. *The UNTSO Management accepted recommendation 11 and stated that standard operating procedures are under review to clarify and provide clear justification on the non-dependents/non-white card holders' transportation in UNTSO vehicles. Recommendation 11 remains open pending receipt of a copy of the standard operating procedures on the transportation of non-dependents/non-white card holders in UN vehicles.*

**F. Fuel management**

Monitoring of fuel consumption and fuel spillage

38. The Dispatch and Fuel Unit of the Transport Section is responsible for fuel management. The Mission utilizes two major fuel vendors in Israel: Delek for bulk fuel deliveries to fuel tanks; and Pazomat for as-required re-fueling of UNTSO vehicles.

39. Against its 2008 fuel allotment of \$239,100, UNTSO expended \$832,994, an over-expenditure of \$593,894. This over-expenditure resulted mainly due to:

- New operational requirements that necessitated additional vehicle patrols in UNDOF and UNIFIL's areas of operation, which occurred after the 2008/2009 budget submission was developed;
- An increase in worldwide fuel prices;
- Unnecessary refueling at Pazomat fueling stations throughout Israel instead of refueling at UNTSO Headquarters where the fuel was cheaper; and
- No maximum threshold imposed on the use of UNTSO vehicles for liberty purposes.

40. The Mission had taken measures to decrease fuel consumption such as limiting fueling at Pazomat stations and the imposition of a maximum threshold for use of vehicles for liberty. However, these measures were not strictly imposed until 2 July 2008 and 27 February 2008, respectively.

41. While some of the reasons for the over-expenditure were not within the control of the Mission, in OIOS' view there needs to be more effective and timely monitoring of fuel consumption. The Mission should consider having a dedicated Fuel Unit to be responsible for this function.

42. Moreover, OIOS observed visible spillages at the bulk fuel storage tank in Camp Ziouani, and an infringement of the DPKO Fuel Operations Manual, where a heating fuel tank at Mission's Headquarters was not at an adequate and

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safe distance from the building. Overall, further attention is required to manage fuel activities.

**Recommendation 12**

**(12) The UNTSO Office of Mission Support should review the Transport Section's organization structure and establish a dedicated Fuel Unit to better manage fuel operations.**

43. *The UNTSO Management accepted recommendation 12 and stated that UNTSO will review the organization chart and make a proposal to compliment staffing within budgetary constraints. Recommendation 12 remains open pending receipt of the action taken to strengthen procedures over the management of fuel activities.*

Inadequate fuel measurement tools increase exposure to fraud

44. The Dispatch and Fuel Unit carried out dipstick readings on a daily basis. However, the fuel dipsticks and flow meters did not provide accurate readings on the level and quantity of fuel received. For example, OIOS observed the delivery of bulk fuel at its Headquarters on 27 January 2008 and noted that the vendor delivered 8,000 liters of fuel but the fuel flow meter only recorded the receipt of 7,700 liters. This type of discrepancy was confirmed, as the Mission's monthly consumption records could not be reconciled for 2008. Furthermore, the receipt and inspection (R&I) reports for fuel deliveries were not completed until the vendor's invoice was received. This was done as the vendor recorded its fuel quantities in Israeli Shekels rather than in liters.

45. Inaccurate readings by fuel measurement instruments and the lack of adequate and timely completion of R&I reports expose the Mission to a risk of loss of fuel.

**Recommendations 13 and 14**

**The UNTSO Office of Mission Support should:**

**(13) Ensure fuel measuring instruments provide accurate readings of the Mission's fuel levels and deliveries; and**

**(14) Amend the current process of recording fuel deliveries in Israeli Shekels so that Receipt and Inspection reports can be completed on a timely basis to record the quantity of fuel received.**

46. *The UNTSO Management accepted recommendation 13 and stated that the fuel vendor has been requested to instruct their drivers to reduce the outward flow from their bowsers in order for the flow meters to show accurate readings. The vendor has also been requested to provide assistance with the calibration of the dipsticks to indicate the precise quantity of fuel in the tanks.*

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Recommendation 13 remains open pending OIOS verification that the fuel measurement instruments are properly calibrated.

47. *The UNTSO Management accepted recommendation 14 stating that the Procurement Section will be converting purchase orders from Israeli Shekels to liters. Recommendation 14 remains open pending confirmation that R&I reports are completed at the time the fuel is received.*

## **V. ACKNOWLEDGEMENT**

48. We wish to express our appreciation to the Management and staff of UNTSO for the assistance and cooperation extended to the auditors during this assignment.

## STATUS OF AUDIT RECOMMENDATIONS

Recom. no.	Recommendation	Risk category	Risk rating	C/O <sup>1</sup>	Actions needed to close recommendation	Implementation date <sup>2</sup>
1	UNTSO Transport Section should develop reasonable and measurable performance indicators for its work plan activities to assess the efficiency and effectiveness of the Section's performance.	Governance	High	O	Receipt of a copy of the completed performance matrix.	30 June 2009
2	The UNTSO Office of Mission Support should ensure that the Vehicle Establishment Committee meets at intervals of not less than three months in order for it to regularly review the establishment and allocation of vehicles with the Mission's priorities.	Operational	Medium	C	Action taken.	Implemented.
3	The UNTSO Vehicle Establishment Committee should reassess the current light passenger vehicle fleet allocation in accordance with the Standard Cost and Ratio Manual and Surface Transport Manual guidelines.	Strategy	High	O	Receipt of the revised LPV vehicle allocation, which is in compliance with the STM.	30 June 2009
4	The UNTSO Office of Mission Support should prepare a list of all workshop equipment requiring maintenance and testing by a specialist service provider and ensure that maintenance is carried out as required per the manufacturer's instructions.	Operational	Medium	O	Receipt of a copy of the agreement and terms of reference of the specialist service provider together with the arrangement established for Tiberias.	1 June 2009
5	The UNTSO Office of Mission Support should introduce adequate procedures to improve the accuracy of the data recorded in Galileo.	Operational	Medium	C	Action taken	Implemented
6	The UNTSO Office of Mission Support should take immediate action to dispose of written-off vehicle spare parts.	Operational	Medium	O	Receipt of documents showing the disposal of the spare parts.	16 June 2009
7	The UNTSO Office of Mission Support should reorganize the storage of vehicle spare parts in the Central Warehouse to ensure safety of Mission staff.	Operational	Medium	C	Action taken.	Implemented

Recom. no.	Recommendation	Risk category	Risk rating	C/O <sup>1</sup>	Actions needed to close recommendation	Implementation date <sup>2</sup>
8	The UNTSO Office of Mission Support should strengthen internal controls over the issuance of spare parts by ensuring approval has been received prior to the release of items and that the Central Warehouse Unit monitors that all requests have been properly attended to.	Operational	Medium	0	Verification that systems and procedures have improved over the issuance of vehicle spare parts.	10 January 2009
9	The UNTSO Office of Mission Support should strengthen controls over the authorization of vehicles for liberty purposes and over the 5,000 kilometer per year per staff member liberty mileage limit, in compliance with UNTSO Information Circular 08/06.	Compliance	Medium	0	Verification of the system established to monitor the issuance of vehicles for liberty purposes.	29 January 2009
10	The UNTSO Office of Mission Support should align its sanctions with those prescribed in the Surface Transport Manual, and strengthen its monitoring procedures to enforce those sanctions.	Compliance	High	0	Receipt of a copy of the revised instruction aligning the Mission's sanctions with those prescribed in the STM.	31 July 2009
11	The UNTSO Office of Mission Support should ensure that only compelling circumstances are used to justify the transportation of non-dependants of UNTSO staff members in accordance with the intent of the Surface Transport Manual.	operational	Medium	0	Receipt of a copy of the SOPs.	31 July 2009
12	The UNTSO Office of Mission Support should review the Transport Section's organization structure and establish a dedicated Fuel Unit to better manage fuel operations.	Governance	Medium	0	Receipt of the action taken to strengthen the management of fuel related activities.	September 2009
13	The UNTSO Office of Mission Support should ensure fuel measuring instruments provide accurate readings of the Mission's fuel levels and deliveries.	Operational	High	0	Verification that fuel measurement instructions have been properly calibrated.	July 2009
14	The UNTSO Office of Mission Support should amend the current process of recording fuel deliveries in Israeli Shekels so that Receipt and Inspection reports can be completed on a timely basis to record the quantity of fuel received.	Operational	Medium	0	Confirmation that R&I reports are complete at the time fuel is received.	June 2009

1. C = closed, O = open
2. Date provided by UNTSO in response to recommendations.