



INTERNAL AUDIT DIVISION

AUDIT REPORT

Management of non-expendable
property in UNIFIL

Internal controls over non-expendable property
were not adequate and effective

30 April 2010

Assignment No. AP2009/672/06

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 Alberto Asarta Cuevas
A: Force Commander and Head of Mission
United Nations Interim Force in Lebanon

DATE: 30 April 2010

REFERENCE: IAD: 10-00329

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

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SUBJECT: **Assignment No. AP2009/672/06 - Audit of management of non-expendable property in UNIFIL**
OBJET: **in UNIFIL**

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 4, 7, 8 and 10 in the OIOS recommendations database as indicated in Annex 1. In order for us to close the remaining 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. Your response indicated that you did not accept recommendation 6. In OIOS' opinion however, this recommendation seeks to address significant risk area. We are therefore reiterating this recommendation and request that you reconsider your initial response based on the additional information provided in the report.
4. Please note that OIOS will report on the progress made to implement its recommendations, particularly those designated as high risk (i.e., recommendations 2 and 10) in its annual report to the General Assembly and semi-annual report to the Secretary-General.

cc: Mr. Girish Sinha, Director of Mission Support, UNIFIL
Mr. Swatantra Goolsarran, Executive Secretary, UN Board of Auditors
Ms. Susanne Frueh, Executive Secretary, Joint Inspection Unit
Mr. Moses Bamuwamye, Chief, Oversight Support Unit, Department of Management
Mr. Seth Adza, Chief, Audit Response Team, Department of Field Support
Mr. Byung-Kun Min, Special Assistant to the USG-OIOS
Ms. Eleanor T. Burns, Chief, Peacekeeping Audit Service, OIOS

INTERNAL AUDIT DIVISION

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

Audit of management of non-expendable property in UNIFIL

OIOS conducted an audit of non-expendable property (NEP) in the United Nations Interim Force in Lebanon (UNIFIL). The overall objective of the audit was to assess the adequacy and effectiveness of internal controls over NEP in UNIFIL. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

OIOS found that the internal controls over NEP needed to be improved, as follows:

- UNIFIL has issued an instruction that requires the removal of NEP be duly authorized and exited through one designated gate. This control was not effective, as there was no systematic checks being done by security. Inadequate controls to prevent the unauthorized removal of NEP from the Mission's premises increased the risk of loss of NEP by theft.
- There were inadequate security measures at warehouses where the NEP were stored, exposing the contents to theft.
- Asset holders did not comply with the reporting requirements for missing items, impeding the timely investigation and possible recovery of missing items. Also, cases of missing items were not reported in a timely manner. OIOS identified 89 cases of missing NEPs which were reported six months to two years after the loss was first noted, and another 238 cases of missing items valued at \$709,000 that had not been reported for investigation.
- As required, the Mission has established an investigative capacity. However, the recommendations of investigative bodies such as the Board of Inquiry and Safety and Security Section regarding thefts and missing NEPs were not implemented.

OIOS made a number of recommendations to address the control weaknesses identified in order to strengthen the management of NEP in UNIFIL.

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I. INTRODUCTION

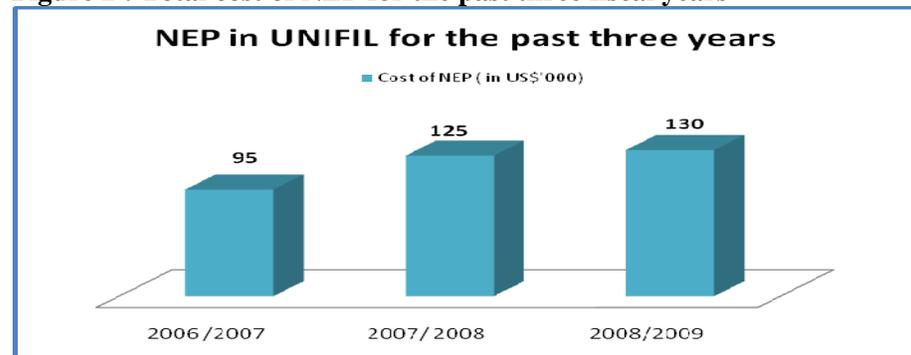
1. The Office of Internal Oversight Services (OIOS) conducted an audit of the management of non-expendable property (NEP) at the United Nations Interim Force in Lebanon (UNIFIL). The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.
2. The Department of Field Support (DFS) Property Management Manual (the Manual) defines NEP as property that has a useful life of five years or more with: (i) the purchase cost of \$1,500 or more; or (ii) items of an attractive nature with purchase cost of \$500 or more.
3. According to the Manual, the Director of Mission Support, under the delegation of authority from the Under-Secretary-General for Management, is responsible for the overall management of NEP in UNIFIL. The administrative sections within the Mission known as self-accounting units (SAUs), for purposes of asset management, are responsible and accountable for assets entrusted to them. The Property Control and Inventory Unit (PCIU) is responsible for overseeing the management of NEP by the SAUs. Figure 1 shows the distribution of the number and cost of NEP by SAU and Figure 2 provides the comparative value of NEP for the past three financial years.

Figure 1: Number and value of NEP by SAU

Self accounting units (SAUs)	Number of assets	Cost (\$' 000)
Transport	1,305	56,066
Engineering	3,836	35,000
Communications and Information Technology Services (CITS)	10,850	26,633
Supply	4,680	10,005
Medical	251	903
Total	20,922	128,607

Source: Report dated 9 December 2009 generated from the asset management reporting system known the Business Objects Application.

Figure 2 : Total cost of NEP for the past three fiscal years



Source: PCIU financial year-end inventory reports for the fiscal years ended 30 June 2007, 2008 and 2009.

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4. Comments made by UNIFIL management are shown in *italics*.

II. AUDIT OBJECTIVES

5. The main objective of the audit was to assess the adequacy and effectiveness of internal controls over NEP.

III. AUDIT SCOPE AND METHODOLOGY

6. The audit covered NEP management activities during the period from 1 July 2007 to 31 December 2009.

7. The audit methodology included reviews of inventory records, interviews with key UNIFIL staff involved in property management, analyses of data from the Galileo Inventory Management System (Galileo), review of reports by investigative and oversight bodies such as the Board of Inquiry and the Safety and Security Section, physical inspection of warehouses, and physical verifications of sampled items at military positions.

IV. AUDIT FINDINGS AND RECOMMENDATIONS

A. Safeguarding of NEP

Movement of NEP

8. Established procedures on the removal of NEP from the Mission's premises were not being enforced. According to the UNIFIL's security instruction 08/001, the removal of NEP from UNIFIL premises should be duly authorized and should only be allowed from an agreed exit point.

9. However, no gate passes were required for the removal of NEP and security personnel at exit points were not required to check for unauthorized removal of NEP from the premises. Additionally, the UNIFIL Administration did not identify the exit point for the removal of NEP. As a result, staff removed NEP from UNIFIL premises through any exit point and without an authorized gate pass.

10. These lapses in the internal controls presented the risks of financial losses resulting from theft.

Recommendations 1 and 2

The UNIFIL Office of Mission Support should:

- (1) Designate a gate for use by staff when removing non-expendable assets from the premises; and**
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(2) Implement appropriate procedures including requiring the security guards to properly check individuals exiting to prevent the unauthorized removal of non-expendable property from the premises.

11. *The UNIFIL Office of Mission Support accepted recommendations 1 and 2 stating that Camp Security Directives are being updated taking into consideration all concerned parties. Recommendations 1 and 2 remain open pending the receipt of a properly promulgated Camp Security Directives.*

Security of NEP at warehouses

12. The security measures to deter thefts and burglaries at the warehouses where NEPs are stored were not adequate. OIOS visited seven warehouses and found that only two of the warehouses were equipped with closed circuit television monitors (CCTVs); albeit the CCTVs were not monitored by security officers but only by warehouse personnel during office hours. None of the seven warehouses had functioning alarm systems.

13. The UNIFIL Management was aware of these security weaknesses because they had been mentioned by both the Board of Inquiry (BOI) and the military police in their investigation reports of cases of stolen and/or missing NEP. OIOS notes the actions taken to improve security measures, but these improvements are not adequate as they do not address the problems noted in some SAUs. For example, the improvements only address the problems relating to the Communication and Information Technology Service (CITS). Additionally, the absence of a functioning alarm system have not been addressed even after a number of thefts involving a total of 27 laptops and palmtops at the CITS warehouse in 2007 had occurred.

14. The Mission explained that it did not invest in strengthening security measures at existing warehouses because there were imminent plans for the establishment of new warehouses at other locations.

Recommendation 3

(3) The UNIFIL Office of Mission Support should install and closely monitor closed circuit cameras and alarms at the new warehouses.

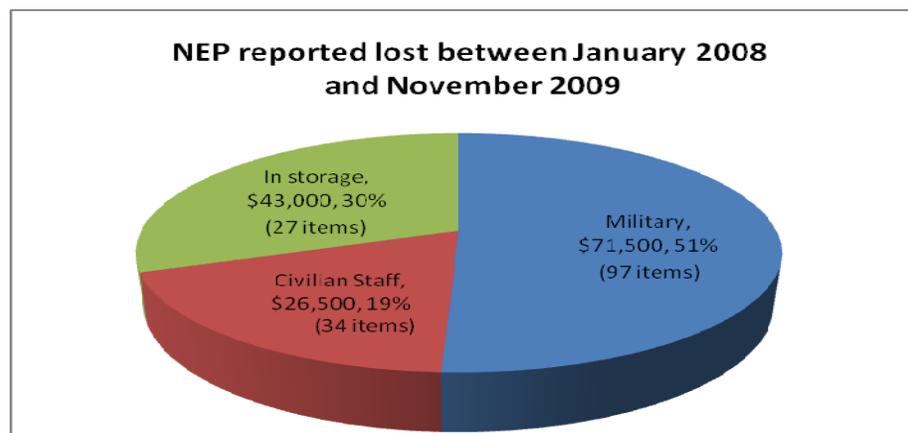
15. *The UNIFIL Office of Mission Support accepted recommendation 3 and stated that CCTVs are expected to be installed and monitored 24/7 by the Force Protection teams. Recommendation 3 remains open pending receipt of evidence that CCTVs and alarms have been installed and monitored at the warehouses.*

B. Cases of theft and loss of NEP

Analysis of reported theft and loss of NEP

16. Between January 2008 and November 2009, there was a total of 151 assets valued at \$141,000 reported lost. Although the value of these NEPs is less than one per cent of the total cost of NEP, recurring cases of missing NEPs and thefts highlights weaknesses in internal controls. Furthermore, there are indications that some missing assets were not reported at all. The statistics of reported cases were shown in the chart below.

Figure 3: Value of NEP reported lost between January 2008 and November 2009



Source: Statistics in the asset management system, Galileo and OIOS analysis of reports by military police and by Security Investigation Unit.

Delays in reporting missing NEP

17. According to Section 6.1 of the Manual, SAUs are required to immediately report any case of missing and/or damaged NEP to the Security Section or to the military police as appropriate for investigation. At UNIFIL however, cases of lost NEP were not promptly reported for investigation. Eighty-nine of the 97 cases of lost NEP reviewed by OIOS were reported six months and two years after the loss was first noted. The delays in reporting impeded the investigations and possible recovery of the NEPs.

18. According to the Manual, a reasonable time should be permitted for reconciliation of discrepancies after which the SAU must report the discrepancy to Security or to military police for investigation and, as a general rule, an item's status should not remain unresolved for more than 12 months. The UNIFIL Administration did not define what constitute reasonable timelines. As a result, the PCIU normally requires SAUs to only report NEPs that have been missing for 12 months. This practice represents a misapplication of Section 5.31 of the Manual and created the risk of financial losses.

Recommendation 4

(4) The UNIFIL Office of Mission Support should define what constitutes a reasonable timeframe within which asset self-accounting units must make a report of missing assets to the Safety and Security Section or to the military police as appropriate for investigation.

19. *The UNIFIL Office of Mission Support accepted recommendation 4 and stated that DFS recently promulgated directives and standard of operating procedures to clarify the reporting requirements for missing items.* Based on the action taken by DFS, recommendation 4 has been closed.

Unreported missing NEP

20. OIOS conducted physical verification of 657 assets valued at \$6.6 million at nine military positions in October 2009 and found that several items were considered missing, but the relevant reports had not been prepared and submitted to the Security Section. OIOS shared the list of missing items with the respective commanding officers who were also the asset holders. The commanding officers informed OIOS that most of the assets had been found, but 51 of the missing NEPs valued at \$126,700 had not been found as at January 2010. These missing items had not been reported.

21. In addition, the physical verification exercises conducted by PCIU between July 2009 and December 2009 showed that 169 assets valued at \$525,000 were missing. CITS also conducted the physical verification of its assets in October 2009 and could not find 51 assets valued at \$167,600. OIOS reviewed the results of the verification exercises conducted by CITS and PCIU and found that 238 items valued at \$709,000 were missing. These missing items had not been reported.

22. PCIU and CITS officials stated that some of the 238 missing NEPs could have been misplaced and not missing. In OIOS' opinion, these items have been misplaced for over two to six months and therefore needed to be reported as missing items. Allowing excessive time for reporting missing assets hinders the investigation process and presents risk of financial losses to the United Nations.

Recommendation 5

(5) The UNIFIL Office of Mission Support should report the 238 missing assets valued at \$709,000 to the Security Section or to the military police as appropriate for investigation.

23. *The UNIFIL Office of Mission Support accepted recommendation 5 and stated that 143 of the 238 assets have been found.* Recommendation 5 remains open pending receipt of a report addressed to the Security Section on the remaining 95 items for proper investigation.

Inadequate follow-up on recommendations for improved asset management

24. In the past two years, the Security Section, military police and the BOI have looked into various cases of theft and loss of NEP. The reports of these bodies contained recommendations for improving asset management. However, with the exception of the recommendations of the BOI, many of the recommendations had been outstanding, some for over a year. The recommendations were not adequately followed-up. Consequently, cases of theft and loss of NEP continued to occur as the investigation reports revealed similar causes.

25. Major causes of theft and losses identified in the reports of the investigative bodies include but not limited to the following:

- (a) Inadequate training - military officers were unfamiliar with the UN's rules and procedures relating to the management of NEP;
- (b) No verifications of NEP transferred from one batch of military officers to another prior to the rotation of military officers;
- (c) Assets were transferred from one asset holder to another without physically checking the condition and verifying the location of the assets;
- (d) Inadequate physical security;
- (e) Poor recordkeeping and inventory control;
- (f) Inadequate mechanism for asset tracking;
- (g) Lack of accountability, as the asset user was not the asset holder on records;
- (h) Non compliance with the rules and procedures. Staff members fail to properly discharge their roles and responsibilities in asset management; and
- (i) UNIFIL administration fail to hold staff members accountable for negligent loss and theft of assets assigned to them.

26. OIOS notes that in November 2009, the Director of Mission Support issued an administrative instruction to clarify and remind staff members and asset holders, asset managers, the Security Section and the Local Property Survey Board (LPSB) of their roles and responsibilities regarding asset management. In OIOS' view, this instruction along with the implementation of effective mechanism to address the causes highlighted in the reports of investigative bodies referred will help improve the safeguarding of assets in UNIFIL.

Recommendation 6

(6) The UNIFIL Office of Mission Support should implement effective mechanisms to address the causes of thefts and losses of assets in a timely manner and follow-up on the outstanding recommendations of the investigative bodies as appropriate.

27. *The UNIFIL Office of Mission Support did not accept recommendation and stated that the military police or any other investigating authorities are not technical experts on the management of UN-owned equipment. In most instances, the recommendations provided are not feasible for implementation and in some cases these recommendations are contradicting existing policies and procedures in property management.* OIOS notes the authority of the DMS to assess and take appropriate actions on investigation reports. In OIOS' view, to ensure that accountability is clarified, the DMS needs to document the reasons for not implementing certain recommendations of the investigative bodies. OIOS is reiterating recommendation 6 and requests the Mission to reconsider its initial response. Recommendation 6 remains open pending receipt of a report stating the reasons for not implementing the recommendations of the investigative bodies.

C. Enforcement of established procedures for management of NEP

Assets issued to military staff

28. As at December 2009, approximately 50 per cent of all assets (9,248 items) valued at \$64 million were issued to military staff. In May 2007, the DMS issued an administrative instruction 07/023 establishing check-in/check-out procedures for military staff as well as clarifying accountability and responsibility of the military commanding officers over the NEP assigned to them. According to the administrative instructions, two weeks prior to departure of a outgoing Commanding Officer, the commander should request from PCIU a list of NEP under his/her name and conduct a physical inventory to ensure all items are fully accounted for and serviceable. Similarly, the incoming Commanding Officer should ensure that all assets are physically seen and all associated information pertaining to the NEP are accurate prior to taking over the assets.

29. The above procedures were not complied with by commanding officers and they were not enforced by UNIFIL Administration. In addition, the handover vouchers prepared by the SAUs and signed by the relevant commanding officers contained a number of obvious errors, indicating the lack of adequate reviews. OIOS also observed that commanding officers maintain their own lists of NEPs with location information. However, these lists were never reconciled with the records in Galileo. Consequently, the records in Galileo were inaccurate and missing items were not reported until many months after PCIU's inventory checks.

30. Failure to comply with established check-in/check-out procedures increases the risk of financial loss.

Recommendation 7

(7) The UNIFIL Office of Mission Support should implement appropriate procedures to ensure compliance with its Administrative Instruction 07/023 in order to improve management and accountability of the non-expendable property assigned to military contingents.

31. *The UNIFIL Office of Mission Support accepted recommendation 7 and stated that a memorandum was issued to all Unit Commanders on 4 March 2010 addressing the existing policies, procedures and personal accountability in respect of UN-owned equipment issued to military contingents. Based on the action taken, recommendation 7 has been closed.*

Check-out procedures

32. Contrary to Section 5.28 of the Manual, there were NEPs in the names of staff that had separated from the Mission. For example, 12 NEPs valued at approximately \$9,800 were in the name of three staff members, who had separated from the Mission. Additionally, the audit noted that two staff members on temporary duty assignment (TDY) for three months were the holders of 72 NEP valued at \$496,000. This increases the risk of assets being stolen during the absence of the asset holders and thus difficulties in determining accountability. There were no procedures governing the handover of assets by staff members on TDY in another mission.

Recommendation 8

(8) The UNIFIL Office of Mission Support should ensure that asset holders who have left the Mission or who are on temporary duty assignment handover assets allocated to them before leaving the Mission.

33. *The UNIFIL Office of Mission Support accepted recommendation 8 and issued an Administrative Instruction to regulate the procedures for handover of assets by staff members leaving the Mission and/or going on temporary assignment. Based on the action taken, recommendation 8 has been closed.*

Ineffective use of the asset management reporting system

34. Section 3.2 of the Manual states that appropriate training should be provided to Galileo users. Nine (or 28 per cent) out of the 32 users who responded to OIOS' survey indicated that they did not receive any formal training on the use of Galileo. As a result, these users were unable to use the systems effectively to assist them in discharging their duties including generating reports from the system for monitoring purposes. For instance, they did not know how to generate the list of NEPs that have been physically inspected, the

date of the last inspection and were unaware that the information on location of 1,244 NEPs was not indicated in Galileo.

35. The Mission did not monitor compliance with Section 3.2 of the Manual.

Recommendation 9

(9) The UNIFIL Office of Mission Support should ensure that staff members that are involved in asset management are trained in the use of Galileo.

36. *The UNIFIL Office of Mission Support accepted recommendation 9 and stated that Galileo and Mercury training courses have been scheduled and staff members are encouraged to attend to enhance their knowledge. The Training Unit will organize courses on Galileo at various levels based on the training needs and the Mission requirements. Recommendation 9 will remain open pending receipt of confirmation that staff members with asset management responsibilities have received adequate training.*

D. Physical verification exercises

37. Physical verification of assets in UNIFIL is more tedious than necessary because the Mission does not use barcode readers to facilitate the verification exercises. All verification was done manually by comparing the assets' barcode number to the asset listing from Galileo. Such exercises take a long time and are prone to errors.

38. The Chief of Property Management Section stated that they did not purchase barcode readers earlier because they were waiting for the results of the pilot exercises for the use of the barcode reader in other missions. The Director of Mission Support agreed that they will purchase barcode readers in near future. Based on this assurance, OIOS does not make a recommendation regarding the procurement of barcode readers.

E. Disposal of NEP

Delays in disposal of NEP

39. According to Section 91.1 and 93.1 of the DPKO/DFS Environmental Guidelines for the United Nations Field Missions, field missions should limit the exposure of their personnel to asbestos containing materials because of the associated health risks.

40. In December 2009, there were 22 prefabricated buildings with asbestos, which were pending disposal. OIOS reviewed the relevant document of 11 of the 22 buildings and found that the approvals for disposal of these buildings had been pending for 4 to 14 months. Four of the 22 buildings were dismantled but were still at their current locations waiting to be removed by the contractors. The disposal of engineering assets and medical assets had also been delayed. At the time of the audit, 16 engineering assets valued at \$199,535 were pending disposal

although the relevant Property Condemnation Certificates had been issued between September 2008 and April 2009. In addition, 14 medical assets with a total cost of \$26,605 were pending write-off for more than a year.

41. The Mission stated that the delay in removing prefabricated buildings with asbestos was due to the difficulty in finding a qualified contractor to demolish and dispose of these hazardous materials.

Recommendation 10

(10) The UNIFIL Office of Mission Support should take immediate action to clear the backlog of assets pending disposal particularly those assets containing hazardous materials such as asbestos.

42. *The UNIFIL Office of Mission Support accepted recommendation 10 and stated that in January 2010, the Mission has entered into a contract for the disposal of buildings containing asbestos material and the work started immediately thereafter. In addition, the Engineering Section and the Property Disposal Unit have developed a plan for the disposal of these buildings and a working group assisted by an environmental engineer was formed to dispose and clear the backlog of the 22 prefabricated buildings. The Mission confirmed that the 22 prefabricated buildings, 16 engineering assets and 14 medical assets were being disposed in March 2010. Based on the information provided, recommendation 10 has been closed.*

F. NEP issued to other United Nations Organizations and to Host Country

NEP issued to other United Nations organizations

43. At the time of the audit in 2009, the Memorandum of Understanding (MOU) between United Nations Special Coordinator for Lebanon (UNSCOL, previously known as OPRSG) and UNIFIL states that, upon request and subject to availability, the issue of UNIFIL supplies and equipment to UNSCOL shall be made on a reimbursable basis. UNIFIL had issued 60 NEP value of \$92,880 in 2009 to UNSCOL without getting any reimbursement. In January 2010 however, UNIFIL revised its agreement with UNSCOL whereby assets can be issued to UNSCOL on short term loan basis or against the recovery of the replacement cost of the items in question.

44. The UNIFIL Office of Mission Support stated that UNSCOL is a Special Political Mission (SPM) supported by DFS and was lacking the resources after the rapid increase of their staff members. It is common in such circumstances for the resident mission to substitute for the absence of internal capacity in the SPM. Currently some assets are in the process of being returned as UNSCOL procured their own assets and some items will be transferred to UNSCOL. As both missions are funded by the same assessed budget, no reimbursement will take place. UNIFIL's support to UNSCOL will be reviewed by 1 June 2010. Based on this clarification, OIOS does not make a recommendation but advised the

Mission that, in order to ensure proper accounting by both missions, the transfer for exchange of assets should be properly documented.

V. ACKNOWLEDGEMENT

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

**AUDIT OF MANAGEMENT OF NON-EXPENDABLE PROPERTY
IN UNIFIL (AP2009/672/06)
STATUS OF AUDIT RECOMMENDATIONS**

Recom. no.	Recommendation	Risk category	Risk rating	C/O ¹	Actions needed to close recommendation	Implementation date ²
1	The UNIFIL Office of Mission Support should designate a gate for use by staff when removing non-expendable assets from the premises.	Compliance	Medium	O	Receipt of a properly promulgated Camp Security Directives.	31 May 2010
2	The UNIFIL Office of Mission Support should implement appropriate procedures including requiring the security guards to properly check individuals exiting to prevent the unauthorized removal of non-expendable property from the premises.	Operational	High	O	Receipt of a properly promulgated Camp Security Directives.	31 May 2010
3	The UNIFIL Office of Mission Support should install and closely monitor closed circuit cameras and alarms at the new warehouses.	Operational	Medium	O	Receipt of evidence that CCTVs and alarms have been installed and monitored at the warehouses.	December 2010
4	The UNIFIL Office of Mission Support should define what constitutes a reasonable timeframe within which asset self-accounting units must make a report of missing assets to the Safety and Security Section or to the military police as appropriate for investigation.	Operational	Medium	C	Action taken.	Implemented.
5	The UNIFIL Office of Mission Support should report the 238 missing assets valued at \$709,000 to the Security Section or to the military police as appropriate for investigation.	Operational	Medium	O	Receipt of a report addressed to the Security Section on the remaining 95 items for proper investigation.	20 March 2010
6	The UNIFIL Office of Mission Support should implement effective mechanisms to address the causes of thefts and losses of	Compliance	Medium	O	Receipt of a report stating the reasons for the recommendations of the investigative bodies not been implemented.	

Recom. no.	Recommendation	Risk category	Risk rating	C/O ¹	Actions needed to close recommendation	Implementation date ²
	assets in a timely manner and follow-up on the outstanding recommendations of the investigative bodies as appropriate.					
7	The UNIFIL Office of Mission Support should implement appropriate procedures to ensure compliance with its Administrative Instruction 07/023 in order to improve management and accountability of the non-expendable property assigned to military contingents.	Operational	Medium	O	Action taken.	Implemented
8	The UNIFIL Office of Mission Support should ensure that asset holders who have left the Mission or who are on temporary duty assignment handover assets allocated to them before leaving the Mission.	Compliance	Medium	O	Action taken.	Implemented
9	The UNIFIL Office of Mission Support should ensure that staff members that are involved in asset management are trained in the use of Galileo.	Information resources	Medium	O	Confirmation that all staff members with asset management responsibilities have received training in Galileo.	To be provided
10	The UNIFIL Office of Mission Support should take immediate action to clear the backlog of assets pending disposal particularly those assets containing hazardous materials such as the asbestos.	Compliance	High	C	Action taken.	Implemented.

1. C = closed, O = open

2. Date provided by UNIFIL in response to recommendations.