



## INTERNAL AUDIT DIVISION

# AUDIT REPORT

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## UNSOA's logistical support to AMISOM on the provision of rations

Considering the logistical constraints, rations were being delivered in a timely manner and in the quantities requested. However, additional equipment and facilities for storage and preparation of rations were necessary

25 February 2011  
Assignment No. AP2010/638/03

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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: Mr. Craig Boyd, Director  
A: United Nations Support Office for AMISOM

DATE: 25 February 2011

REFERENCE: IAD: 11- 00245

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



SUBJECT: **Assignment No. AP2010/638/03 - Audit of UNSOA's logistical support to AMISOM on the provision of rations**  
OBJET: **provision of rations**

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 1 and 5 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. Please note that OIOS will report on the progress made to implement its recommendations, particularly those designated as high risk (i.e., recommendation 3), in its annual report to the General Assembly and semi-annual report to the Secretary-General.

cc: Mr. Elijah Karambizi, Deputy Director, UNSOA  
Mr. Michael Hanrahan, Chief Technical Services, UNSOA  
Mr. Swatantra Goolsarran, Executive Secretary, UN Board of Auditors  
Ms. Susanne Frueh, Executive Secretary, Joint Inspection Unit  
Mr. Seth Adza, Chief, Audit Response Team, DFS  
Mr. Jonathan Childerley, Chief, Oversight Support Unit, Department of Management  
Mr. Byung-Kun Min, Special Assistant to the USG-OIOS  
Ms. Eleanor T. Burns, Chief, Peacekeeping Audit Service, OIOS  
Ms. Amy Wong, Programme Officer, Internal Audit Division, 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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### CONTACT INFORMATION

**DIRECTOR:**

Fatoumata Ndiaye: Tel: +1.212.963.5648, Fax: +1.212.963.3388,  
e-mail: [ndiaye@un.org](mailto:ndiaye@un.org)

**DEPUTY DIRECTOR:**

Gurpur Kumar: Tel: +1.212.963.5920, Fax: +1.212.963.3388,  
e-mail: [kumarg@un.org](mailto:kumarg@un.org)

**CHIEF, PEACEKEEPING AUDIT SERVICE:**

Eleanor T. Burns: Tel: +1.917.367.2792, Fax: +1.212.963.3388,  
e-mail: [burnse@un.org](mailto:burnse@un.org)

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## EXECUTIVE SUMMARY

### Audit of UNSOA's logistical support to AMISOM on the provision of rations

The Office of Internal Oversight Services (OIOS) conducted an audit of the United Nations Support Office for the African Union Mission to Somalia (UNSOA) on its logistical support to the African Union Mission in Somalia (AMISOM) on the provision of rations. The overall objective of the audit was to assess the adequacy and effectiveness of internal controls over UNSOA's provision of rations to AMISOM. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

In general, despite the logistical constraints, internal controls were in place and operating effectively to ensure that UNSOA met set objectives in providing AMISOM with adequate rations in a timely manner and in the quantities requested and in compliance with the Memorandum of Understanding (MoU) between the United Nations and the African Union (AU). However, there was a need to provide additional support and guidance to AMISOM to enhance facilities and equipment to store rations and prepare meals in a hygienic and safe manner, as follows:

- There were no terms of reference for the Supply Officer assigned to Mogadishu in order to clarify the Officer's roles and responsibilities, and to ensure that the designated functions were carried out effectively.
- Contrary to the MoU between the United Nations and the AU, AMISOM had not consistently provided UNSOA with monthly and end-of-cycle reports on its consumption and stock balances of food rations and troop strength in order to minimize wastage. While this control has been strengthened, there is still a need to provide month-end stock balances.
- UNSOA had provided training to AMISOM officers involved in rations management and food preparation and distribution. However, there was a need for additional training due to the rotation of personnel.

OIOS issued five recommendations to UNSOA to address the issues identified in the audit and to strengthen internal controls over the logistical support to AMISOM on the provision of rations.

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## I. INTRODUCTION

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the United Nations Support Office for the African Union Mission to Somalia (UNSOA) on its logistical support to the African Union Mission in Somalia (AMISOM) on the provision of rations. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

2. The Security Council, through its resolution 1863 on 16 January 2009, requested the Secretary-General to provide a United Nations logistical support package to AMISOM to enable it to conduct peacekeeping operations in Somalia. A Memorandum of Understanding (MOU) was signed between the United Nations and the African Union (AU) on 12 July 2009 for the provision of support to AMISOM, which includes, but is not limited to: rations, fuel, transport, general supply, aviation, engineering, communications and information technology, control of the movement of equipment and supplies and medical.

3. The United Nations has entered into contracts for the supply of food rations valued at \$47.3 million expiring in September 2011, and for the supply of composite ration packs valued at \$41.6 million. In addition, UNSOA entered into a \$1.87 million local contract for freight forwarding and related services. As of 16 September 2010, UNSOA had spent \$15.6 million for the supply of food rations to AMISOM troops.

4. Comments made by UNSOA 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 the provision of rations to AMISOM.

## III. AUDIT SCOPE AND METHODOLOGY

6. This audit covered the period from 1 July 2009 to 31 December 2010, and included: (a) UNSOA's management of the supply of rations including the monitoring of compliance by the contractor with the contract; (b) AMISOM's reporting of rations consumption; and (c) safety and hygiene practices for food handling and preparation. Due to security restrictions, the audit did not cover activities including receiving and inspection of rations in Mogadishu.

7. The audit methodology included: (a) interviews and discussions with key personnel of UNSOA and AMISOM; (b) review of relevant records and documents; and (c) a survey of 40 AMISOM staff officers who held rations management-related roles in order to obtain their views on the situation in AMISOM and on UNSOA's logistical support to them.

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## IV. AUDIT RESULTS

### A. Regulatory framework

#### Compliance with programme objectives

8. Overall, the UNSOA Rations Unit had fulfilled its responsibility of providing rations to AMISOM troops in a timely manner and in the quantities requested. This was acknowledged in responses to OIOS' survey by 68 per cent (27 out of 40) of AMISOM staff involved in rations management, as follows: (a) 89 per cent of respondents stated that rations were delivered on time; (b) 78 per cent were satisfied with the prompt assistance and advice provided by the Rations Unit; and (c) 63 per cent acknowledged UNSOA's prompt action in response to complaints on rations received.

9. Additionally, OIOS' inspection and sample tests at the rations contractor's warehouse in Mombasa and the review of stock balance reports concluded that adequate operational reserves of critical rations were maintained. Also, the Rations Unit had put in place measures to ensure that the required reserves of rations were maintained.

#### Service agreement with UNOPS to provide operational support to AMISOM and UNSOA in Mogadishu

10. Due to the heightened security risk in Somalia, UNSOA provided logistical support to AMISOM in Mogadishu from Kenya. To monitor and further enhance its logistical support, a service agreement was entered into with the United Nations Office for Project Services (UNOPS) which was composed of a team of eight specialists, including a Supply Officer (from July to mid-November 2010), to provide operational support to AMISOM and UNSOA in Mogadishu.

11. The service agreement did not provide sufficient detail on the functions to be undertaken by UNOPS. For example, the terms of reference (TOR) of the Supply Officer did not specifically describe UNSOA's expectations with regard to rations management and the efficiency and effectiveness of the rations distribution process. It generally stated that the Supply Officer should "develop, review, monitor, assess and manage system contracts for the provision of goods and supply support services, for example fuel and rations." The service agreement with UNOPS ended on 14 November 2010 and was not renewed.

12. With the establishment of a Joint Support Operations Center in Mogadishu, the UNOPS Supply Officer was subsequently recruited by UNSOA as a consultant in the same capacity. However, there was no job description or specific TOR to guide and direct the consultant on the work to be done and the reports to be submitted to UNSOA.

#### **Recommendation 1**

**(1) The UNSOA Management should develop clear terms of reference for the Supply Officer based in**

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**Mogadishu to clarify the Officer's roles and responsibilities, and to ensure that the functions were carried out effectively.**

13. *The UNSOA Management accepted recommendation 1 and stated that the terms of reference of the consultant, who is a United Nations rations and catering specialist, were finalized and are awaiting signature. Based on the action taken, recommendation 1 has been closed.*

AMISOM's accountability for rations

14. According to the MOU between the United Nations and the AU, the AU Coordinator should provide UNSOA with consumption reports on all United Nations supplies including rations on a monthly basis. Moreover, in accordance with UNSOA rations standard operating procedures (SOPs) and the Support Implementation Agreement between UNSOA and AMISOM, contingents should submit periodic reports on balances of food items in stock and troop strength for each requisition period.

15. AMISOM occasionally reported on the balance of combat ration packs and in October 2010, started submitting the required reports on its troop strength. However, due to the lack of follow-up by UNSOA, AMISOM had not consistently submitted the required reports on ration stock balances. Therefore, UNSOA issued rations to AMISOM without taking into account the quantities of food items in stock. This could result in waste and abuse of rations.

**Recommendation 2**

**(2) The UNSOA Management should implement procedures to ensure that there is adequate reporting on available rations in stock to better estimate requirements and minimize waste.**

16. *The UNSOA Management accepted recommendation 2 and stated that the current United Nations Rations Operational Manual has no provision on stock balance reports, however, the UNSOA Rations Unit has put in place a report as an accountability document. Also, the required mechanisms have been created in the form of certification checklist and specific forms for AMISOM to submit the relevant data on a monthly basis. Recommendation 2 remains open pending confirmation that AMISOM are submitting the required monthly reports on ration stocks.*

B. Project management capacity

Food storage and preparation facilities

17. The MOU between the United Nations and the AU provides that the United Nations will support repairs and servicing of rations storage facilities, provision of camp catering services, disposal of garbage and hazardous materials, sanitation and cleaning, pest control, and other services.

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18. Responses to OIOS' survey showed that due to the contingents' lack of self-sustainment capabilities and UNSOA's delay in implementing projects for the provision of these facilities, the standards for storage, preparation and transportation of food were below the United Nations food standards, as follows:

- Sea containers used for storage at the rations delivery point in Mogadishu were installed in an open area without a roof, exposing them to adverse weather conditions. Although some containers were raised on blocks to allow air circulation and to safeguard against the environment, others were placed on the ground where they were prone to damage from flooding. The UNSOA Engineering Section informed OIOS that as soon as a contractor is identified, the containers would be placed on concrete pedestals and protected with sun-shades.
- Food was normally cooked in an outdoor central area unprotected by insect screens and without proper food preparation equipment.
- Four 100-man kitchens constructed by UNSOA were only suitable for the Force Headquarters and could only be used to prepare meals for a small numbers of troops.
- Due to the nature of the stoves used by the contingents and their cultural and culinary background, they relied on charcoal as their main source of fuel for cooking. However, this method of cooking was not environmentally friendly. In an aim to resolve the issue, UNSOA provided 90 diesel-fed stoves, but more than half of them were returned as not being appropriate. The Chief Supply Officer informed OIOS that alternative methods for food preparation were being considered, such as trailer kitchens to augment the 100-man kitchens that were not operationally flexible.
- There were no refrigerated containers, refrigerators and freezers at the contingent/detachment level increasing the risk of early deterioration of perishable food.

#### Cooked food transportation facilities

19. Responses to OIOS' survey indicated the lack of suitable equipment to transport food to ensure that rations arrived in a good condition. For example, feedback from the Supply Officer and AMISOM's officers informed OIOS of the use of non-standardized plastic containers, which were not meant for food use or were ineffective, as the protective covers were inadequate. Moreover, there were no dedicated food-delivery trucks and instead open vans were used further increasing the risk of food being contaminated and unfit for consumption.

### **Recommendation 3**

**(3) The UNSOA Management should provide adequate facilities and equipment to AMISOM to ensure that the distribution of food rations to contingents, including their**

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**storage, delivery and preparation, is carried out in compliance with United Nations food safety standards.**

20. *The UNSOA Management accepted recommendation 3 and stated that: (a) it has provided the mandated quantity of storage containers including refrigerated containers for each battalion; (b) it is in process of procuring military kitchen trailers to allow AMISOM to properly prepare rations in forward tactical locations; and (c) it is erecting seven 100-man kitchens which will be manned by AMISOM troops who will have been trained by the UNSOA Rations Consultant. Recommendation 3 remains open pending confirmation that military kitchen trailers have been received and are being used by AMISOM and all the 100-man kitchens have been fully erected.*

General hygiene conditions and practices

21. The implementation and maintenance of hygienic food handling and preparation practices are necessary to ensure health problems are minimized. In this regard, respondents to OIOS' survey reported that there was: (a) inadequate hot and cold running water for cooking and for washing hands and utensils; (b) a lack of facilities for burning of waste and disinfecting waste disposal bins; and (c) a lack protection gear such as hair nets and facemasks for individuals involved in preparing and serving food.

22. The Chief Medical Officer informed OIOS that the contingents did not have properly trained personnel to conduct hygiene inspections. The prevailing security situation in Mogadishu did not allow UNSOA Medical Section staff to frequently visit Mogadishu to assist in the inspections.

**Recommendation 4**

**(4) The UNSOA Management should assist AMISOM in mitigating the unhygienic food handling and preparation practices to ensure that health problems are minimized. This could include the deployment of qualified AMISOM medical personnel to conduct inspections and more frequent visits of UNSOA medical staff to provide training in how to minimize health risks.**

23. *The UNSOA Management accepted recommendation 4 and stated that for the disposal of waste, the Engineering Section is planning to have two landfill sites for garbage disposal, if land is made available for this, and UNSOA has provided a design to AMISOM to build incinerators. Also, a consultant was providing food preparation and cooking classes to AMISOM personnel. Moreover, UNSOA's medical team has twice delivered a specific training in hygiene and sanitation to AMISOM hygiene and sanitation officers. Recommendation 4 remains open pending confirmation that adequate action has been taken to improve hygienic conditions and practices over the preparation of food and disposal of waste.*

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## C. Training and development

24. There was a need for UNSOA to provide continuous training to personnel involved in logistics and rations management. Respondents to OIOS' survey expressed a strong need for additional training and guidance particularly in the preparation of meals, stock control, record-keeping, hygiene and pest control. They also expressed the need for training on United Nations policies and procedures pertaining to rations and food safety management.

25. Of the 40 AMISOM officers who dealt with rations management and food preparation, only 13 had attended the formal training sessions organized by UNSOA. Also, 18 out of these 40 AMISOM officers had not received a copy of the UNSOA rations SOP and 17 stated they had not received the DPKO Guidelines for Food Safety Management in Peacekeeping Missions.

26. UNSOA has provided three rations training sessions to 25 AMISOM officers involved in logistics and rations management. In addition, UNSOA has provided kitchen training to 124 AMISOM personnel. However, due to rotation, many of the personnel who had been trained were no longer in the Mission or had been reassigned to other functions.

### **Recommendation 5**

**(5) The UNSOA Management should ensure that adequate training is provided to all AMISOM officers involved in the management of rations and in the handling and preparing of food and that copies of the relevant United Nations policies and guidelines on rations management and hygiene practices are provided to them.**

27. *The UNSOA Management accepted recommendation 5 and stated that the UNSOA Training Unit and Supply Section, in consultation with AMISOM, will continue collaboration on training of AMISOM food handlers/chefs. All AMISOM logistics officers undertake a one-week training course conducted by UNSOA in Mombasa, Kenya, before their arrival in Mogadishu. Also, a United Nations rations consultant is providing cooking classes to AMISOM staff in Mogadishu. Based on the action taken, recommendation 5 has been closed.*

## V. ACKNOWLEDGEMENT

28. We wish to express our appreciation to the Management and staff of UNSOA 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	The UNSOA Management should develop clear terms of reference for the Supply Officer based in Mogadishu to clarify the Officers roles and responsibilities, and to ensure that the functions were carried out effectively.	Governance	Medium	C	Action taken	Implemented
2	The UNSOA Management should implement procedures to ensure that there is adequate reporting on available rations in stock to better estimate requirements and minimize waste.	Compliance	Medium	O	Confirmation that the AMISOM are submitting the required monthly reports on ration stocks.	30 April 2011
3	The UNSOA Management should provide adequate facilities and equipment to AMISOM to ensure that the distribution of food rations to contingents, including their storage, delivery and preparation, is carried out in compliance with United Nations food safety standards.	Operational	High	O	Confirmation that military kitchen trailers have been received and are being used by AMISOM and all the 100-man kitchens have been fully erected.	Not provided
4	The UNSOA Management should assist AMISOM in mitigating the unhygienic food handling and preparation practices to ensure that health problems are minimized. This could include the deployment of qualified AMISOM medical personnel to conduct inspections and more frequent visits of UNSOA medical staff to provide training in how to minimize health risks.	Operational	Medium	O	Confirmation that adequate action has been taken to improve hygienic conditions and practices over the preparation of food and disposal of waste.	30 June 2011
5	The UNSOA Management should ensure that adequate training is provided to all AMISOM officers involved in the management of rations and in the handling and preparing of food and that copies of the relevant United Nations policies and	Human resources	Medium	C	Action taken	Implemented

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<b>Recom. no.</b>	<b>Recommendation</b>	<b>Risk category</b>	<b>Risk rating</b>	<b>C/O<sup>1</sup></b>	<b>Actions needed to close recommendation</b>	<b>Implementation date<sup>2</sup></b>
	guidelines on rations management and hygiene practices are provided to them.					

1. C = closed, O = open

2. Date provided by UNSOA in response to recommendations.