



Office of Internal Oversight Services

INTERNAL AUDIT DIVISION

AUDIT REPORT

Fuel management in UNMIS

The turnkey fuel contract meets the Missions operational requirements, but controls over fuel imports need strengthening

21 August 2009

Assignment No. AP2009/632/11

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. Ashraf Jehangir Qazi
A: Special Representative of the Secretary-General
United Nations Mission in Sudan

DATE: 21 August 2009

REFERENCE: IAD: 09- 02775

for William Peters
FROM: Fatoumata Ndiaye, Acting Director
DE: Internal Audit Division, OIOS

SUBJECT: **Assignment No. AP2009/632/11 - Audit of fuel management in UNMIS**
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 1, 3 and 6 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., recommendations 1 and 5), in its annual report to the General Assembly and semi-annual report to the Secretary-General.

cc: Mr. Nicolas Von Ruben, Acting Director of Mission Support, UNMIS
Mr. Farid Zarif, Chief of Staff, UNMIS
Mr. James Boynton, Chief, Integrated Support Services, UNMIS
Mr. Stephen Farrell, Chief, Supply Services, UNMIS
Mr. Theodore Akueson-Gannyi, Chief, Fuel Unit, UNMIS
Mr. Swatantra Goolsarran, Executive Secretary, UN Board of Auditors
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INTERNAL AUDIT DIVISION

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EXECUTIVE SUMMARY

Fuel management in UNMIS

OIOS conducted an audit of fuel management in the United Nations Mission in Sudan (UNMIS). The overall objective of the audit was to assess the adequacy and effectiveness of internal controls relating to the supply of fuel. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

A contractor was responsible for the supply and management of fuel under a turnkey agreement that in general was effective in responding to UNMIS' operational needs. However, there are areas that need improvement as follows:

- Procedural differences and inconsistencies between fuel imports through Port Sudan in the North of Sudan and fuel imports through the Sudan/Kenya border in the South made the tracking of imported quantities to the point of delivery difficult for reconciling duty-free fuel imported by the contractor for consumption by UNMIS;
- There were inconsistent provisions in the Fuel Supply and Services Agreement and the related Statement of Works regarding when ownership of fuel is transferred to UNMIS. If this is not clarified, there is a risk the contractor may expect payment for unconsumed fuel;
- The absence of standardized templates precluded the Mission from conducting comprehensive checks to establish the extent of the maintenance of fuel equipment owned by the contractor;
- Personal protection equipment was not always used by staff while handling fuel; and
- A fuel log system to monitor vehicle fuel consumption, purchased in 2006 and valued at \$773,635 was never installed.

The audit has made a number of recommendations to address the weaknesses noted in the audit and to further improve internal controls.

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I. INTRODUCTION

1. The Office of Internal Oversight Services (OIOS) conducted an audit of fuel management in United Nations Mission in Sudan (UNMIS). The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.
2. UNMIS operates in remote and challenging locations providing support services to 9,250 peacekeeping troops, 631 civilian police and 3,178 civilian staff. The Mission operates at six sectors, a logistics base, Port Sudan, Kosti and its Headquarters in Khartoum.
3. The supply and management of petrol, oil and lubricants (POL) in UNMIS is governed by a turnkey Fuel Supply and Services Agreement established in February 2007. The contractor is responsible for the entire supply chain including the procurement, importation, distribution, storage, the maintenance of fuel reserves, and accounting. The not-to-exceed (NTE) value of the contract is \$391 million for the initial period of three years starting 22 February 2007. As of April 2009, the contractor had been paid \$189 million.
4. The contractor retains title to POL until they are dispensed into UN-owned or contingent-owned equipment such as vehicles, generators, aircraft and containers as authorized by UNMIS. However, UNMIS owns all fuel reserves in the custody of the contractor.
5. The Fuel Supply Unit, supported by the Bangladesh Petroleum Platoon, is responsible for the management of the turnkey contract. It is thus responsible for ensuring that the contractor supplies fuel to 41 aircrafts, 2,837 UN-owned vehicles, 1,834 contingent-owned vehicles, 500 UN-owned generators, 210 contingent-owned generators and 9 naval patrol boats. The Unit is governed by the Department of Field Support (DFS) Standard Operating Procedures for Fuel Management.
6. UNMIS total monthly requirement averages at 1.8 million liters of diesel and 2.5 million liters of Jet A-1 aviation turbine fuel. The Mission's POL budget for the fiscal years 2006-2007, 2007-2008 and 2008-2009 was \$110 million, \$64 million and \$64 million respectively.
7. Comments made by UNMIS are shown in *italics*.

II. AUDIT OBJECTIVES

8. The main objective of the audit was to assess the adequacy and effectiveness of internal controls relating to the supply of POL in UNMIS.

III. AUDIT SCOPE AND METHODOLOGY

9. The audit covered the supply of POL from February 2007 to December 2008. The audit focused on: (a) contract management; (b) reporting; (c) safety,
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security and environmental practices; and (d) business continuity and disaster planning for fuel management.

10. OIOS visited fuel points located in Juba - Sector 1, El Obeid – Mission Logistic Base, Khartoum – Mission HQ, Ed Damazin – Sector 5, and Malakal – Sector 3.

IV. AUDIT FINDINGS AND RECOMMENDATIONS

A. Import of fuel and contract administration

11. In accordance with the Status of Mission Agreement between the Government of Sudan and UNMIS, fuel imported by the contractor for the sole use of UNMIS is exempt from duty. Therefore, the Mission is responsible for implementing appropriate mechanisms, which provide reasonable assurance that all fuel imported duty-free by the contractor is used for the intended purpose.

12. As at the time of the audit, 7 batches of jet A-1 fuel and 6 batches of diesel fuel had been imported through Port Sudan. Another 12 batches of jet A-1 fuel and 10 batches of diesel fuel had been imported through the Sudan/Kenya border. The audit reviewed various import, dispatch documents and monitoring data in an attempt to trace jet A-1 fuel and diesel fuel imported by the contractor to UNMIS' fuel delivery points. The audit found differences between the procedures and documents used for imports through Port Sudan in the North and the procedures and documents used for imports through Sudan/Kenya border in the South. There were differences in how duty-free privileges were claimed, how the bill of lading quantities were determined and the discharge certificates used.

Mode of duty exemption

13. Customs Import Declaration Forms (F1) showing the quantity to be imported for each batch was used for Port Sudan. To facilitate the contractor to claim exemption from duty, there is a requirement for UNMIS to endorse the F1 as confirmation that the fuel imported was for UNMIS use. However, this procedure was not in place for imports through the Sudan/Kenya border. Rather, the contractor claimed duty exemption through a letter obtained from the Southern Sudan Ministry of Finance and Economic Planning for each truck consignment from Kenya. Neither the quantities imported for UNMIS' use were recorded on the letters issued by the Ministry nor was confirmation given by UNMIS that the fuel imported through South Sudan was for UNMIS' use. As at the time of the audit, 470 truck consignments (or 10 batches) were imported through the Sudan/Kenya border.

Bill of lading

14. The quantity stated in the bill of lading (BOL) for imports through Sudan/Kenya border was not specific to UNMIS as opposed to the BOL for imports through Port Sudan, which were specific to UNMIS. The BOL for

imports through the Sudan/Kenya border indicated quantities to be delivered to both UNMIS and other customers. However, the breakdown of quantities of fuel to be delivered to UNMIS and others was not indicated in the BOL. Hence, it is not possible to determine the actual quantity of fuel that was duty-free for UNMIS' use.

Discharge Certificates

15. Discharge certificates at point of entry were prepared independently by a third party for imports through Port Sudan. This system was not available for the imports through the Sudan/Kenya border. UNMIS was only aware of quantities delivered to its locations when truck consignments arrived. As a result, UNMIS could not ascertain that all duty exempt fuel for its use was received.

16. The above inconsistencies in import procedures makes it difficult for both UNMIS' Contracts Management Section (CMS) and OIOS to accurately track quantities of fuel imports for UNMIS' use based on available documents. The CMS had independently attempted to trace imports to UNMIS fuel points (i.e. without the involvement of the Fuel Unit) without success.

17. Subsequent to OIOS' discussion on the above, the Fuel Unit has reviewed and is in the process of implementing uniform procedures and documentation for imports through Port Sudan in the North and the Sudan/Kenya border in the South.

Recommendation 1

(1) The UNMIS Office of Mission Support should establish a system to reconcile the quantity of fuel imported to the quantity consumed to ensure that fuel imported duty-free for the sole consumption of UNMIS is not used for unintended purposes.

18. *The UNMIS Office of Mission Support accepted recommendation 1 and stated that since March 2009, the Fuel Unit has implemented a system to reconcile imported quantities per the form F1 to actual batch quantities received, and quantities issued from the batch. Based on assurances provided by management, recommendation 1 has been closed.*

Ownership of fuel

19. There are inconsistent provisions between Article XXXII Section 32.4 of the Fuel Supply and Services Agreement – Contract No. PD/CO002/07 and paragraph 7 of the Statement of Works (SOW) regarding when ownership of fuel passes to the United Nations.

20. Article XXXII section 32.4 of the Fuel Supply and Services Agreement provides for the transfer of "...Title to and ownership of fuel to the UN at the ship's rail upon discharge at Port Sudan, or if imported by other means or produced domestically, immediately upon the contractor obtaining title within

Sudan”. This clause does not cover strategic and local fuel reserves against operating stock. However, paragraph 7 of the SOW accompanying the Fuel Supply Service Agreement covered fuel reserves and contradicts the Fuel Supply Service Agreement regarding the transfer of title. The SOW states that “The UN will own all fuel that is held for strategic and local reserves. The UN will not own operating stocks until the fuel is transferred for use into UN-owned and/or authorized equipment (i.e. a vehicle, generator, aircraft or authorized fuel containers)”. Furthermore, Section 36.2 of the Fuel Supply Service Agreement stipulates that the contractor can only invoice the UN for fuel delivered into UN-owned and/or authorized equipment. The SOW expressly excludes the UN from ownership of operating stock.

21. As the SOW is integral to the Fuel Supply Service Agreement, there is a need to clarify ownership of operating stock. When the contract comes to an end, the contractor may claim that the balance of unconsumed fuel in excess of strategic and local reserve brought into the country belongs to the UN as per section 32.4 of the contract agreement and therefore demand payment.

22. When these differences were discussed with the Office of Mission Support, they informed OIOS that they have noticed the discrepancy and have submitted the issue to DFS for clarification and correction.

Maintenance of insurance

23. Article X of the Fuel Supply Service Agreement requires the contractor, at its sole cost and expense to obtain and maintain for the duration of the contract, insurance policies acceptable to the UN to cover its operations and petroleum products. OIOS requested from the CMS copies of insurance policies, however, these were not available locally. OIOS suggested, and the Mission agreed, that a copy be obtained and reviewed by UNMIS to ensure there is adequate insurance coverage.

B. Handling of fuel

Quality and quantity checks

24. Chapter 7.2.2 and 3 of the Fuel Operations Manual provides that a certificate of analysis (COA) should be raised for each batch tested to identify the specification requirements for the tested product, date, test method and test results. The COA must also include the batch quantity and the tank containing the product.

25. OIOS conducted field visits to Khartoum, Juba, Ed Damazin, Malakal and El Obeid and test checked the quantity of fuel and also reviewed a sample of quality tests carried out for fuel in use at Kadugli and Khartoum. These tests and reviews indicated the existence of adequate and effective controls over the quality and quantity of fuel.

Fuel equipment and maintenance

26. Section 8 of the Fuel Operations Manual provides guidelines on how various POL equipments should be maintained, as well as the appropriate personal protection equipment (PPE) for each fuel operation. OIOS field inspections to Juba, Malakal, El-Obeid, Ed Damazin and Khartoum noted that the contractor did not use a standardized template to ensure comprehensive maintenance checks were conducted across the board. Each of the sites visited used a different maintenance template. Some locations conducted 5 types of checks while others conducted up to 15 different checks. A review of the maintenance checks conducted by UNMIS on contractor's equipment also found the lack of standardization to ensure fuel officers performed the same procedures.

27. OIOS also inspected the use of PPE at different fuel stations and found instances of noncompliance with the requirement for the use of PPE. For instance, OIOS observed that fuel attendants in Malakal did not wear the required overalls, safety footwear, gloves, ear protectors, safety glasses, bump cap and high visibility clothing for the operation they were conducting during flush sampling of fuel.

Recommendations 2 and 3

The UNMIS Office of Mission Support should:

(2) Standardize the equipment maintenance templates for use by both the contractor and UNMIS in all sectors; and

(3) Ensure all fuel attendants, whether UNMIS or contractor personnel, comply with the personal protection equipment requirements.

28. *The UNMIS Office of Mission Support accepted recommendation 2 and stated that the contractor has been requested to harmonize and standardize the equipment maintenance template. Similarly, UNMIS Fuel Unit will harmonize and standardize all templates and checklists for use in all sectors. Recommendation 2 remains open pending OIOS' verification that standardized templates have been developed and are in use.*

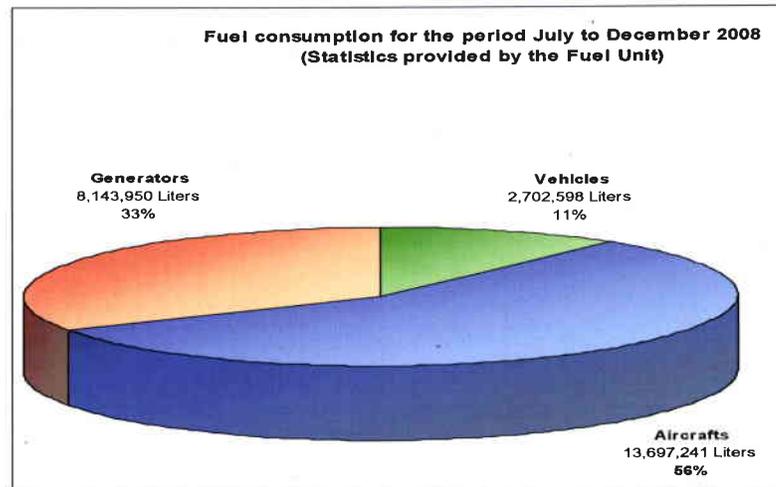
29. *The UNMIS Office of Mission Support accepted recommendation 3 and stated that policies, instructions, trainings are already in place to overcome this ongoing cultural challenge. Health safety and environment compliance is at the heart of UNMIS processes and procedures. UNMIS continues to strive for 100 per cent compliance. Based on the efforts already being made by UNMIS Fuel Unit and the assurances provided by management, recommendation 3 has been closed.*

C. Consumption monitoring

30. Chapter 2.3.1 of the DFS Fuel Operations Manual provides that, the Fuel Unit is responsible for developing inspection regimes, initiating and following up

on investigations, monitoring fuel consumption and analyzing fuel use in the Mission. The statistics for fuel consumption for the period July to December 2008 are indicated in Figure 1 below.

Fig.1: Fuel consumption analysis



Monitoring fuel consumption of vehicles

31. In July 2008, the Fuel Unit began monitoring fuel consumption for 2,837 UN-owned vehicles and 1,834 contingent-owned vehicles that consume on average 1.8 million liters of diesel per month. At the time of the audit, the Unit had completed the first reporting of fuel consumption by vehicles for the period 1 July to 30 November 2008. An Excel spreadsheet is used to monitor vehicle fuel consumption as the Mission Electronic Fuel Accounting System was deemed to be ineffective in monitoring fuel consumed by all equipment.

32. An analysis of the vehicle fuel consumption data obtained from the spreadsheet used by the Fuel Unit revealed several cases of vehicles (both UN owned and contingent owned) that recorded less than a kilometer traveled per liter of fuel consumed. This was a red flag indicating the possibility of fuel pilferage by vehicle drivers. The Fuel Unit explained that such cases could also be attributed to wrong odometer readings recorded. OIOS noted, however, that no action was taken by the Mission to follow-up and account for the abnormally high fuel consumption by these vehicles.

33. The Fuel Unit stated that it is in the process of developing an improved system in collaboration with the contractor to monitor vehicle fuel consumption.

Recommendation 4

(4) The UNMIS Office of Mission Support should improve its monitoring of fuel consumption by vehicles and ensure all abnormally high fuel consumption rates are followed-up and reviewed in a timely manner.

34. *The UNMIS Office of Mission Support accepted recommendation 4 and stated that the UNMIS Fuel Unit has initiated a monthly manual computation of fuel consumption. The process is cumbersome but improvement is ongoing. Recommendation 4 remains open pending OIOS' verification that an adequate fuel monitoring system has been established and unusually high fuel consumption rates are followed-up in the timely manner.*

Purchase of fuel log to monitor vehicle fuel consumption

35. In November 2006, a fuel log system to monitor vehicle fuel consumption was requisitioned by the Transport Section and subsequently procured at a cost of \$773,635. At the time of the audit, the fuel log system had not been installed and neither the Transport Section nor the Fuel Unit accepted responsibility for them.

Recommendation 5

(5) The UNMIS Office of Mission Support should investigate the circumstances surrounding the purchase of the fuel log system that has never been installed, and address accountability for its procurement.

36. *The UNMIS Office of Mission Support accepted recommendation 5 and stated that the recommendation will be pursued by September 2009. Recommendation 5 remains open pending confirmation that a review into the circumstances of the procurement of the fuel log system has been done, as well what the Mission proposes to do with this expensive system.*

Monitoring fuel consumption of aircrafts

37. The Air Operations Section monitors fuel consumption for 41 aircrafts with an average requirement of 2.5 million liters of fuel per month. The consumption is measured against the manufacturer's estimates of consumption per hour. The audit found that the system used by the Air Operations Section was adequate for the prevention and/or detection of anomalies in the use of fuel.

Monitoring fuel consumption of generators

38. A total of 8.3 million liters of fuel had been issued to UNMIS by the contractor in the bulk issue category for the period 1 March 2007 to 31 December 2008. This category included 500 UN-owned generators, 210 contingent-owned generators that accounted for 8 million liters of fuel. In all cases fuel was issued based on approval letters furnished by the concerned section chiefs.

39. Consumption monitoring for generators was undertaken separately by the Generator Unit at each sector. The Fuel Unit received consumption reports from the Generator Unit based in Khartoum, but did not receive the required records from the Units in the sectors. Therefore, the Fuel Unit was not able to effectively monitor generator fuel consumption for the entire Mission to detect pilferage of fuel issued to generators.

Recommendation 6

(6) The UNMIS Office of Mission Support should ensure that the Fuel Unit establishes a comprehensive mechanism for monitoring bulk fuel issues for generators covering the entire Mission.

40. *The UNMIS Office of Mission Support accepted recommendation 6 and stated that a comprehensive procedure and mechanism has been in place from April 2009 for monitoring bulk fuel issues for the entire Mission.* Based on the assurances provided by management, recommendation 6 has been closed.

D. Invoice verification and processing

41. During our visits to sites, OIOS noted that at each fuel dispensing point there is a daily summary fuel issue sheet. Any UN official to whom fuel is delivered must sign on this sheet in addition to the fuel issue voucher. At the end of the day the quantities on the summary sheet are checked against individual fuel issue vouchers by the fuel officer. The daily summary fuel issue sheets are matched by fuel officers to the summaries accompanying invoices.

42. OIOS checked the fixed price component of the purchase price of 25 selected invoices against schedule 9 of Contract No.PD/CO002/07 and the variable price component against the Platts pricing system discussed and found no exceptions.

43. Contract No. PD/CO002/07 provides that accounting for the inventory of petroleum products should be based on the principle of first-in first-out (FIFO). As mentioned above, each importation is regarded as a separate batch with a different variable price. At the time of the audit, the Contract Services Unit (CSU) in the Supply Section, responsible to verify invoices, did not have a system for identifying fuel quantities billed on invoices to the respective import batches. As a result, the Mission faced the risk of being wrongly billed by the contractor if FIFO was not observed.

44. Following OIOS' discussion of the above-mentioned shortcoming, the CSU established a monitoring, tracking and reconciliation system. The Unit now reconciles imported quantities to invoiced quantities. Through the import batch tracking, an amount of \$47,426 representing excess billing by the contractor was recovered through a credit note in February 2009. OIOS therefore makes no further recommendations in this regard.

E. Health, Safety and Environment

Fire safety, and environmental issues

45. OIOS reviewed the fire extinguisher and fire fighting capacity in Ed Damazin, Malakal, Juba, El Obeid and Khartoum. OIOS observed that the contractor had fire extinguisher equipment and an appropriate water tank at each of these locations. These were also available in facilities rented by the contractor. The audit noted that none of the storage facilities was close to any residential buildings. OIOS was informed by the contractor that their employees undergo regular training on fire fighting. The audit reviewed and noted that UNMIS Fuel Unit staff members attended various courses on fuel management in 2008. OIOS therefore makes no further recommendations in this regard.

F. Business Continuity and Disaster Planning

Mission strategic and local fuel reserves

46. OIOS conducted a physical check of some fuel reserve locations in Juba, Ed Damazin, Malakal, El-Obeid and Khartoum including the Mission's strategic reserves and noted that the contractor maintained the reserves at the required quantities. A few variances were noted when OIOS' results were compared with the contractor's. However, these were found to be attributed to fuel issued from reserve stock.

47. Moreover, in Khartoum the contractor does not own any storage facilities and dispensing points. These are leased from a Sudanese entity, and therefore there is a risk that access to these premises at some point may be limited, thereby restricting access to UNMIS-owned fuel. OIOS suggested that UNMIS consider constructing more permanent facilities for the storage and dispensing of fuel. OIOS was informed, however, that a request submitted to the Government of Sudan for the construction of facilities was rejected. As a result of the efforts already made by the Mission, no recommendation has been made.

V. ACKNOWLEDGEMENT

48. We wish to express our appreciation to the Management and staff of UNMIS 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 ¹	Actions needed to close recommendation	Implementation date ²
1	The UNMIS Office of Mission Support should establish a system to reconcile the quantity of fuel imported to the quantity consumed to ensure that fuel imported duty-free for the sole consumption of UNMIS are not used for unintended purposes.	Operational	High	C	Action taken.	Implemented
2	The UNMIS Office of Mission Support should standardize the equipment maintenance templates for use by both the Contractor and UNMIS in all sectors.	Compliance	Medium	O	Verification that standardized templates have been developed and are in use.	July 2009
3	The UNMIS Office of Mission Support should ensure all fuel attendants, whether UNMIS or contractor personnel, comply with the personal protection equipment requirements.	Compliance	Medium	C	Action taken.	Implemented
4	The UNMIS Office of Mission Support should improve its monitoring of fuel consumption by vehicles and ensure all abnormally high fuel consumption rates are followed-up and reviewed in a timely manner.	Operational	Medium	O	Verification that an adequate fuel monitoring system has been established and unusually high fuel consumption rates are followed-up in the timely manner.	Ongoing implementation
5	The UNMIS Office of Mission Support should investigate the circumstances surrounding the fuel logs and attach personal accountability for its procurement.	Operational	High	O	Confirmation that a review into the circumstances of the procurement of the fuel log system has been done, as well as the proposed action on what the Mission is planning to do with this expensive system.	September 2009
6	The UNMIS Office of Mission Support should ensure that the Fuel Unit establishes a comprehensive mechanism for monitoring of bulk fuel issues for generators covering the entire Mission.	Compliance	Medium	C	Action taken.	Implemented

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