



**OIOS**

Office of Internal Oversight Services

## **INTERNAL AUDIT DIVISION**

# **AUDIT REPORT**

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### **Fuel management in UNAMID**

**The Mission had established proper internal controls over fuel management but these controls were not implemented as intended**

**22 July 2010**

**Assignment No. AP2009/634/07**

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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. Ibrahim Gambari, Joint Special Representative  
A: African Union – United Nations Hybrid Operation in  
Darfur (UNAMID)

DATE: 22 July 2010

REFERENCE: IAD: 10-00656

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

*Fatoumata*

SUBJECT: **Assignment No. AP2009/634/07 - Audit of fuel management in UNAMID**  
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, 4 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. Your response indicated that you did not accept recommendation 2. In OIOS's opinion however, this recommendation seek to address significant risk area. We are therefore reiterating and requesting 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 1 and 2) in its annual report to the General Assembly and semi-annual report to the Secretary-General.

cc: Mr. Mohamed Yonis, Deputy Joint Special Representative for Operations and Management, UNAMID  
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, Audit Response Team, Department of Field Support  
Mr. Byung-Kun Min, Special Assistant to the USG-OIOS  
Ms. Eleanor Burns, Chief, Peacekeeping Audit Service, 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**

### **Audit of fuel management in UNAMID**

OIOS conducted an audit of fuel management in the African Union/ United Nations Hybrid Operation in Darfur (UNAMID). Fuel management emerged as a high risk area for audit because the peacekeeping operations require significant quantities of ground and aviation fuel in support of both administrative and military operations. The overall objective of the audit was to assess the adequacy and effectiveness of internal controls over fuel management. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

The Mission had established proper internal controls over fuel management but these controls were not implemented as intended. The main audit observations are noted below:

- The Mission paid the fuel contractor approximately \$2.3 million for Jet A-1 fuel consumed by another contractor during the period from January 2008 to January 2009. However, the Mission was unable to provide OIOS with evidence of the recovery of \$2.3 million.
- The arrangements for the supply of fuel were potentially uneconomical. For example, the fuel contractor is capable and willing to supply fuel to the Mission assets based in Khartoum, but the Statement of Work prevented the fuel contractor from operating in Khartoum and limited its operation to sites in Darfur. As a result, the fuel contractor charged UNAMID \$160,000 to establish new sites and abandoned sites previously established at cost of \$160,000. The Mission has accepted OIOS recommendation to review the Statement of Work.
- The Transport and Engineering Sections were not submitting fuel consumption reports to the Fuel Unit to facilitate proper accounting and monitoring. There was thus the risk of errors and irregularities relating to fuel use not being detected and prevented in a timely manner.

OIOS made a number of recommendations to address the identified weaknesses in the internal controls and further improve the management of fuel.

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## I. INTRODUCTION

1. The Office of Internal Oversight Services (OIOS) conducted an audit of fuel management in the African Union/United Nations Hybrid Operation in Darfur (UNAMID). Fuel management emerged as a high risk area for audit because the peacekeeping operations require significant quantities of ground and aviation fuel in support of both administrative and military operations. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

2. The Mission entered into a turnkey contract for the supply of fuel with Contractor A for a Not-to-Exceed (NTE) amount of \$324.7 million for a period of three years. Table 1 shows the breakdown of costs relating to the contract amount to its components:

**Table 1: Components of the contract**

Particulars	Amount (in million dollars)	% of total contract value
Fuel variable cost	93.2	29
Fuel fixed cost	136.5	42
Site mobilization	24.0	7
Site operation & maintenance	39.5	12
Strategic fuel reserve (SFR) mobilization	2.3	1
Oil & lubricants	29.2	9
<b>Total</b>	<b>324.7</b>	<b>100</b>

3. Under the turnkey contract, Contractor A is entitled to receive monthly Operating and Maintenance fees for each distribution point established and maintained. UNAMID is required to pay only for fuel provided to vehicles, generators, aircraft, and to maintain reserves. It is the Contractor's responsibility to manage the complete fuel supply chain including:

- a. Procurement and importation of fuel sourced from the international market to avoid any imbalance in the local market;
- b. Establishment, operation and maintenance of bulk fuel storage facilities;
- c. Establishment and maintenance of fuel stocks including operating stock, local reserves and SFR;
- d. Ensuring security of all fuel categories mentioned as above; and
- e. Dispensing of fuel to end users and accounting of fuel transactions.

4. UNAMID's budget for petroleum, oil and lubricants (POL) for the financial period 2008/2009 was \$134 million, as compared to the budget in 2007/2008 of \$71 million. For the period from 1 January 2008 to 31 May 2009, UNAMID paid Contractor A \$80.22 million for fuel supplied and services as detailed in Table 2.

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**Table 2: Distribution of payments for the period from 1 January 2008 to 31 May 2009**

<b>Particulars</b>	<b>Amount (in million \$)</b>
Diesel for vehicles and generators	30.84
Aviation Jet 1-A	26.48
Operation & maintenance (O&M)	15.47
Mobilization	4.08
Reserves	2.27
Lubricants	1.05
Petrol	.03
<b>Total</b>	<b>80.22</b>

5. In addition to the fuel provided by Contractor A, UNAMID incurred \$14,329,728 during the period from 1 January 2008 to 31 May 2009 for fuel provided by Contractor B under a Memorandum of Understanding (MOU) between United Nations Mission in Sudan (UNMIS) and UNAMID.
6. Comments made by UNAMID are shown in *italics*.

## **II. AUDIT OBJECTIVES**

7. The main objective of the audit was to assess the adequacy and effectiveness of internal controls over fuel management.

## **III. AUDIT SCOPE AND METHODOLOGY**

8. The audit covered the period from 1 January 2008 to 31 May 2009. The audit methodology included: (a) interviews and discussions with key personnel of the Mission and Contractor A; and (b) review and examination of relevant documents and records. Limited inspections of site operations, fuel installations, and facilities were also conducted at the three main hubs in El Fasher, Nyala and El Geneina.

## **IV. AUDIT FINDINGS AND RECOMMENDATIONS**

### **A. Payments for fuel**

#### Matching of delivery receipts

9. During the period, from January 2008 to May 2009, the Mission consumed 27 million litres of diesel fuel valued at \$30.8 million and 19 million litres of aviation jet fuel valued at \$26.5 million. These payments should be fully

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supported by relevant records that have been reviewed and certified by the relevant officers of the Mission.

10. The Aviation Section matches Contractor A's copies of delivery receipts accompanying their invoices with the Section's own copies. While this was a good control, OIOS observed that the matching exercise was not a pre-requisite for making payment to Contractor A resulting in an over payment to the Contractor. For example, the Mission paid Contractor A approximately \$140,000 in respect of 121,000 litres of Jet A-1 that was not supported as fuel used as per the Aviation Section's records. OIOS identified this overpayment by comparing the records of payments to Contractor A with the records of fuel used by the Aviation Section.

11. OIOS also found that the Mission issued Jet A-1 fuel valued at approximately \$2.3 million to Contractor C during the period from January 2008 to January 2009. However, the Mission did not provide OIOS with the requested evidence of the recovery of the amount from Contractor C. The Mission stated that a total of \$1.19 million of the \$2.3 million had been recovered. However, there was no evidence to support this claim.

12. Diesel fuel-consuming units such as the Transportation and Engineering Sections did not provide OIOS with the requested evidence of their matching of delivery receipts from Contractor A with their own receipt and inspection reports. Therefore, no assurance could be obtained that this control was implemented.

13. Matching of the delivery receipts to support the Contractor A's claim against the receipt and inspection reports prepared by the Mission's fuel-consuming units is a critical internal control. Absence of this control increases the risk of financial losses through double payment and payments based on inaccurate or altered documents.

### **Recommendations 1 to 3**

#### **The UNAMID Office of Mission Support should:**

- (1) Establish procedures for proper review of invoices by the Finance Section;**
- (2) Recover approximately \$140,000 in excessive payments from Contractor A; and**
- (3) Recover approximately \$2.3 million from Contractor C for the consumption of Jet A-1 fuel.**

14. *The UNAMID Office of Mission Support accepted recommendation 1 and stated that the shortcomings in processing of invoices were attributable to the lack of experienced staff. There is now a procedure in place and the shortcomings are being addressed through in house training. Based on the action taken by UNAMID, recommendation 1 has been closed.*

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15. *The UNAMID Office of Mission did not accept recommendation 2 and stated that the records do not show any evidence of overpayment. The Fuel Unit reviewed and verified the accuracy and noted that the records for Jet A-1 dispensed are correct. OIOS sought to reconcile its working papers with the Fuel Unit's own analyses. However, the Fuel Unit did provide OIOS with the requested information. Therefore, OIOS is reiterating recommendation 2 and request the Mission to reconsider its initial response. Recommendation 2 remains open pending receipt of the report of the Fuel Unit in respect of the review of its records to validate the excessive payment found by OIOS.*

16. *The UNAMID Office of Mission Support accepted recommendation 3 and stated that the Fuel Unit has forwarded and will continue forwarding all invoices with supporting documents to Finance Section on a monthly basis. Recommendation 3 remains open pending receipt of evidence showing full recovery of the \$2.3 million.*

Failure to obtain early payment discounts

17. The contract for the supply of fuel provides for a discount in the event the Mission settles invoices in a timely manner. The Mission paid Contractor A \$80 million for fuel during the period from January 2008 to May 2009. However, the Mission did not take advantage of discounts amounting to \$272,000. OIOS noted that invoices were lost during the processing of payments by the Finance Section. A separate audit on UNAMID invoice processing has been conducted and recommendations were made to strengthen internal controls over this area.

**Recommendation 4**

**(4) The UNAMID Office of Mission Support should review the circumstances which allowed invoices to be lost and consider attaching personal responsibility of concerned staff members including the Chief Finance Officer for the loss of invoices, and for the delays which resulted in the Mission not taking advantage of \$272,000 in discounts.**

18. *The UNAMID Office of Mission Support accepted recommendation 4 and stated that the relocation of the Finance Office from UNMIS to El-Fasher created a great challenge with regard to document reorganization and filing. All documents were stacked up in cartons but this has subsequently been sorted out. With regard to assigning responsibility, the tracking system that is now operational will make it possible to pinpoint at what point a document is lost and the responsible staff. Discounts are now being fully taken advantage of unless there are disputes on invoices. Invoice movement is followed through between self-accounting units (SAUs) and the Finance Section to avoid delays. Based on the action taken by UNAMID, recommendation 4 has been closed.*

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## **B. Need to ensure compliance with United Nations Environmental Policy**

19. Section 10.3 of the Fuel Manual requires clearing of spillage or contamination as rapidly as possible. Contractor A notified the Mission in January 2008 by submitting a fuel sites assessment report, which included, *inter alia*, the estimated costs of clearing up sites which had been contaminated by fuel. Contractor A, is responsible for observing and maintaining environmental clean sites; however, past spillage and contamination from former fuel supplier should be cleared by the Mission first. Contractor A is responsible only to report the site's environmental condition before they start operating.

20. The report identified 19 sites as having minor or moderate environmental impact that would cost approximately \$380,000 to clean by removing contaminants and replacement with fresh soil. Nine sites were rated as having serious environmental impact and there was a proposal for an independent consultant to carry out further investigation and make recommendations on how to clean the sites.

21. The cleaning of contaminated sites and the recruitment of the consultant had not been carried out as of the date of the audit. The delay posed risks to the Mission incurring potential financial liabilities.

### **Recommendation 5**

**(5) The UNAMID Office of Mission Support should take appropriate action to ensure compliance with the UN environmental policy by clearing reported contamination as rapidly as possible.**

22. *The UNAMID Office of Mission Support accepted recommendation 5 and stated that the Mission has hired a consultant to review the nine seriously polluted sites and is awaiting its report. The remaining sites will be cleared by internal means. Recommendation 5 remains open pending evidence of the clearing of contaminated sites and receipt of action plan for the implementation of the report of consultant hired by the Mission.*

## **C. Fuel contract management**

### Deployment of POL funds

23. The Mission redeployed \$24 million from the POL fund to numerous Mission and Headquarters accounts including safety and security, office furniture, and many more. OIOS noted that some of the accounts to which funds were redeployed, such as miscellaneous facilities and infrastructure, prefabricated facilities and construction service facilities already had sufficient funds.

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24. The Mission justified that the delayed deployment of troops and personnel as well as the delays in the planned construction of facilities contributed to less consumption of POL. These savings were identified and the balances redeployed to make up the shortfall on other mission priorities. Although the accounts to which the deployments were made had excess balances, they were not adequate to raise the requisitions to move the procurement process forward. It is necessary to deploy additional funds to construction services to cater for upgrading of camps to the United Nations standard under security phase IV environment.

25. Regulation 5.9 of ST/SGB/2000/8 dated 19 April 2000 requires awareness about the budget implications of proposed changes in the approved programme budget. A review of the financial performance report showed that the acquisition of prefabricated facilities had \$10.9 million savings while the acquisition of miscellaneous facilities and infrastructure had \$1.1 million or 20.9 per cent savings. Accordingly, the redeployment of POL to these accounts at the time was unnecessary even though the transfers carried the required approvals.

#### **Recommendation 6**

**(6) The UNAMID Office of Mission Support should review the redeployment of funds and ensure that funds transferred are actually required by the recipient account for better management of funds and accurate reflection of fuel performance report in the budget.**

26. *The UNAMID Office of Mission Support accepted recommendation 6 and stated that measures have been instituted whereby expenditures against all fuel-related accounts are continuously reviewed throughout the fiscal year to ensure they actually reflect changes in the requirements. Transfers to other accounts will be instigated only after a procurement action has been initiated. Based on the action taken by UNAMID, recommendation 6 has been closed.*

#### Uneconomic arrangements for the supply of fuel to UNAMID

27. There is a three-year fuel supply and services agreement value at NTE \$324 million between the UN and Contractor A. According to paragraph 6.4.7 of the Fuel Manual, the Mission is required to establish a unique Statement of Work (SoW) for each contract. The SoW for the supply of fuel in the Mission could not assure a more robust fuel supply system. For example, Contractor A is capable and willing to supply fuel to the Mission assets based in Khartoum, but the SoW prevented Contractor A from operating in Khartoum and limited its operation to sites in Darfur. As a result, Contractor A charged the Mission \$160,000 and abandoned sites previously established at the cost of \$160,000, as shown in Table 6 below. OIOS notes that the SoW used by the Mission is the same SoW used by UNMIS.

**Table 6: Costs related to charges in team sites**

Nature of charges	Amount (\$)
Relocated sites	140,000
Aborted sites	160,000
Remobilization to aviation sites	20,000
<b>Total</b>	<b>320,000</b>

28. There is also a memorandum of understanding between UNMIS and UNAMID whereby UNMIS fuel contractor (Contractor B) supplies fuel to the Mission. OIOS found that Contractor B delivers fuel to storage facilities rented from Contractor A, the Mission's fuel supplier. In OIOS' opinion, this arrangement may not be economical for the Mission since Contractor A may be charging rental fees for the use of facilities by a competitor. The cost of fuel to the Mission may also be lower if there were arrangements with Contractor A that allowed economy of scale.

#### **Recommendations 7 and 8**

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

- (7) Amend the Statement of Work to reflect the unique requirements of the Mission; and**
- (8) Review the fuel arrangements with UNMIS with the view to improving the economy and efficiency of fuel supply.**

29. *The UNAMID Office of Mission Support accepted recommendation 7 and stated that originally there was one SoW for the whole of Sudan. Due to political reasons and requirements, the Fuel Contract was split and awarded by regions. Contractor B took over North and South Sudan to Tristar and Contractor A took over Darfur. The Mission will however, reassess the SoW and if more economical, request a contract amendment. Recommendation 7 remains open pending receipt of a revised SoW for the services provided by Contractor A.*

30. *The UNAMID Office of Mission Support accepted recommendation 8 and stated that the Mission will review the arrangements with UNMIS. Recommendation 8 remains open pending receipt of evidence that the arrangements between the Mission and UNMIS have been revised as appropriate.*

#### Monitoring of fuel consumption

31. Effective internal controls over the management of fuel should include procedures for monitoring fuel consumption. Analyses should be conducted to detect irregularities or unusual consumption patterns.

32. The Transport and Engineering Sections were not submitting reports to the Fuel Unit to account for and monitor fuel consumption of the Mission vehicles and generators. Only one contingent had made a report on fuel usage, and even this report was inaccurate as to the exact quantity of fuel consumed. The Mission Electronic Fuel Accounting System for monitoring fuel consumption had not been established in the Mission. There was thus the risk of

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errors and irregularities relating to fuel use not being detected and prevented in a timely manner.

**Recommendations 9 and 10**

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

**(9) Strengthen internal controls over the use of fuel by implementing the Mission Electronic Fuel Accounting System; and**

**(10) Ensure that the Transport and Engineering Sections prepare and submit reports to the Fuel Unit on fuel consumption of vehicles and generators. These reports should show adequate analyses to identify discrepancies and abnormal usage. Unexplained differences should be followed-up.**

33. *The UNAMID Office of Mission Support accepted recommendation 9 and stated that the Electronic Fuel Management System is still in the developing and testing stage. Until the system is available, UNAMID will implement its own spreadsheet-based accounting system. Recommendation 9 remains open pending receipt of evidence of the implementation of an effective and efficient fuel monitoring system.*

34. *The UNAMID Office of Mission Support accepted recommendation 10 and stated that with the implementation of the interim system, followed by EFSM, all data will be permanently available and fuel staff alerted on any abnormal consumption patterns. Recommendation 10 remains open pending receipt of evidence of an effective and efficient fuel monitoring system.*

Absence of Standard Operating Procedures (SOPs)

35. Section 2.3 of the Fuel Manual requires the Mission to develop and maintain Mission-specific policy and SOPs for the management of fuel. The Mission did not develop SOPs defining the responsibility of the Fuel Unit and clearly establishing accountability in the management of fuel. As a result, the Fuel Cell had not been effective in documenting quality assurance testing, monitoring consumption, and maintaining proper database for reports submitted by different fuel-consuming units. It also resulted in confusion within the Transport Unit on whose responsibility it is to monitor and prepare monthly consumption reports.

**Recommendation 11**

**(11) The UNAMID Office of Mission Support should develop and maintain Standard Operating Procedures for the management of fuel in compliance with the Fuel Manual.**

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36. *The UNAMID Office of Mission Support accepted recommendation 10 and stated that the Fuel Unit is in the process of reviewing and amending the existing SOP, reflecting clear responsibilities and accountabilities in the fuel and invoicing management, as well as defining the cooperation with other fuel consuming and data providing units. Recommendation 10 remains open pending receipt of a properly promulgated and approved Mission-specific SOP for the management of fuel.*

Fuel quality control

37. The Fuel Unit did not establish an adequate system to check the quality of fuel. Rather, it relied on Contractor A (the fuel supplier) to confirm the quality of the fuel it provides to the Mission. OIOS was informed that field fuel officers do test the quality of fuel and that the related test records are maintained in the respective sectors. However, OIOS' inspection visits to Sector North found that no evidence of fuel tests and fuel officers at the section stated that they relied on the tests conducted by Contractor A.

**Recommendation 12**

**(12) The UNAMID Office of Mission Support should conduct independent quality control tests of fuel and maintain documentary evidence of tests conducted.**

38. *The UNAMID Office of Mission Support accepted recommendation 12 and stated that Aviation Fuel requires independent certificates for clearance. In addition, the Mission will procure fuel test sets in order to be able to conduct regular independent fuel testing. Recommendation 12 remains open pending receipt of evidence that independent fuel tests have been performed by the Mission.*

Contingency planning

39. Effective internal controls to ensure the continuity of fuel supply should include a tested contingency plan that addresses the risk of interruption in the supply of fuel. The Mission did not have a contingency plan for the supply of fuel. Without a contingency plan, there is the risk that Mission critical operations may be affected negatively due to prolonged shortage of fuel and that the Mission may incur excessive costs to replenish its fuel stock.

**Recommendation 13**

**(13) The UNAMID Administration should develop a comprehensive contingency plan and regularly update the plan.**

40. *The UNAMID Administration accepted recommendation 13 and stated that a risk analysis on fuel operations is being carried out presently. Subsequently and based on the outcome, a contingency plan subjected to regular*

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*updates will be developed.* Recommendation 13 remains open pending receipt of an approved contingency plan for fuel supply.

## **V. ACKNOWLEDGEMENT**

41. We wish to express our appreciation to the Management and staff of UNAMID 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 UNAMID Administration should establish procedures for proper review of invoices by the Finance Section.	Compliance	High	C	Action implemented.	Implemented.
2	The UNAMID Administration should Recover approximately \$140,000 in excessive payments from Contractor A.	Financial	High	O	Receipt of the report of the Fuel Unit in respect of the review of its records to validate the excessive payment found by OIOS.	Not provided.
3	The UNAMID Administration should recover approximately \$2.3 million from Contractor C for the consumption of Jet A-1 fuel.	Compliance	High	O	Receipt of evidence showing full recovery of the amount utilized by within the audit period.	May 2010
4	The UNAMID Administration should review the circumstances which allowed invoices to be lost and consider attaching personal responsibility of concerned staff members including the Chief Finance Officer for the loss of invoices and for the delays which resulted in the Mission not taking advantage of \$272,000 in discounts.	Governance	Medium	C	Action implemented.	Implemented.
5	The UNAMID Administration should take appropriate actions to ensure compliance with the UN environmental policy by clearing reported contamination as rapidly as possible	Operational	Medium	O	Receipt of evidence of the clearing of contaminated sites and receipt of action plan for the implementation of the report of consultant hired by the Mission.	July 2010
6	The UNAMID Administration should review the redeployment of funds and ensure that funds transferred are actually required by the recipient account for better management of funds and accurate reflection of fuel performance report in the budget.	Operational	Medium	C	Action implemented.	Implemented.
7	The UNAMID Administration should amend the Statement of Work to reflect the unique requirements.	Operational	Medium	O	Receipt of an assessment report, and amendment of SoW if warranted.	December 2010

Recom. no.	Recommendation	Risk category	Risk rating	C/O <sup>1</sup>	Actions needed to close recommendation	Implementation date <sup>2</sup>
8	The UNAMID Administration should review the fuel arrangements with UNMIS with the view to improving the economy and efficiency of fuel supply.	Operational	Medium	O	Receipt of a revised SoW for the services provided by Contractor A.	
9	The UNAMID Administration should strengthen its internal controls over the use of fuel by implementing the Mission Electronic Fuel Accounting System.	Operational	Medium	O	Receipt of evidence of the implementation of an effective and efficient fuel monitoring system.	
10	The UNAMID Administration should ensure the Transport and Engineering Sections prepare and submit reports to the Fuel Unit on fuel consumption of vehicles and generators. These reports should show adequate analyses to identify discrepancies and abnormal usage. Unexplained differences should be followed-up.	Governance	Medium	O	Receipt of evidence of an effective and fuel monitoring system.	July 2010
11	The UNAMID Administration should develop and maintain standard operating procedures for fuel in compliance with the Fuel Manual.	Operational	Medium	O	Receipt of a properly promulgated and approved Mission-specific SOP for the management of fuel.	
12	The UNAMID Administration should conduct independent quality control tests of fuel and maintain documentary evidence of tests conducted.	Operational	Medium	O	Receipt of evidence that independent fuel tests have been performed by the Mission.	August 2010
13	The UNAMID Administration should develop a comprehensive contingency plan and regularly update the plan.	Operational	Medium	O	Receipt of an approved contingency plan for fuel supply.	

1. C = closed, O = open

2. Date provided by UNAMID in response to recommendations.