



OIOS

Office of Internal Oversight Services

INTERNAL AUDIT DIVISION

AUDIT REPORT

Food rations in UNIFIL

Weak internal controls in the management of the rations resulted in excess stock and financial losses due to spoilage and waste

1 October 2009

Assignment No. AP2008/672/07

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 Claudio Graziano, Force Commander and
A: Head of Mission
United Nations Interim Force in Lebanon (UNIFIL)

DATE: 1 October 2009

REFERENCE: IAD: 09- 02934

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



SUBJECT: **Assignment No. AP2008/672/07 – Audit of food rations in UNIFIL**
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 6, 7, and 10 in the OIOS recommendations database as indicated in Annex 1. In order for us to close the outstanding recommendations, we request that you provide us with the additional information as discussed in the text of the report and also summarized in Annex 1.
3. Please note that OIOS will report on the progress made to implement its recommendations, particularly those designated as high risk (i.e., recommendations 1, 3, 4, and 8) 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 Secretariat
Mr. Seth Adza, Chief, Audit Response Team, Department of Field Support
Mr. Moses Bamuwanye, Chief, Oversight Support Unit, Department of Management
Mr. Byung-Kun Min, Programme Officer, OIOS
Ms. Eleanor T. Burns, Chief, Peacekeeping Audit Service, 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

Food rations in UNIFIL

The Office of Internal Oversight Services (OIOS) conducted an audit of food rations at 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 the management of food rations in UNIFIL. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

Internal controls in the administration of the rations contract were generally effective and the contractor's performance in supplying food rations to UNIFIL troops was satisfactory. However, there were some control weaknesses as follows:

- Contingents' stock exceeded the seven-day reserve requirement as well as the 28-day food requirement. This resulted in many cases of expired food items;
- A contingent's private caterer operated two commercial restaurants on the Mission's premises. The Mission did not provide evidence showing that the caterer was authorized to use the premises for commercial purposes;
- The Mission did not take advantage of early payment discounts of over \$24,000 due to the lack of effective coordination between the Finance Section and the Supply Section in processing vendor invoices;
- The contractor did not comply with contract terms regarding the provision of the necessary import certificates and specified food rations to UNIFIL;
- Contingent units did not comply with the standard operating procedures on the management of food rations; and
- The Rations Unit did not make any quality control/assurance inspection visits to contingent consumption locations. Hygiene status at some consumption locations was not in accordance with the standard operating procedures.

OIOS made recommendations to address the control weaknesses identified in order to strengthen management of food rations in UNIFIL. OIOS was pleased to note that implementation of the recommendations raised is in progress.

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I. INTRODUCTION

1. The Office of Internal Oversight Services (OIOS) conducted an audit of food rations 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. UNIFIL (the Mission) has authorized staffing strength of 15,000 military personnel and 1,288 civilians. Troops from fourteen Troop Contributing Countries (TCCs) are stationed in 68 different locations in the Mission.
3. For food rations, the United Nations has entered into the contract for a not-to-exceed (NTE) amount of \$48,768,373. As of October 2008, the Mission paid \$25,481,905 to the contractor. In addition, \$1,362,430 was spent on Composite Ration Packs (CRPs) through the United Nations global system contract. Table 1 shows budgets for the fiscal years 2006-2007, 2007-2008 and 2008-2009.

Table 1: UNIFIL food rations budget for 2006 to 2009 (in millions of US dollars)

Fiscal Year	Budget	Rations component
2007/2008	713.6	21.8
2008/2009	688.8	21.2

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

II. AUDIT OBJECTIVES

5. The main objective of the audit was to assess the adequacy and effectiveness of the management of food rations in the Mission.

III. AUDIT SCOPE AND METHODOLOGY

6. The audit covered the period from 1 July 2007 to 30 June 2008. The audit methodology comprised: (a) reviewing of food orders, delivery notes, stock balance reports and relevant documents and information; (b) interviewing the key staff involved in the management of food rations at the UNIFIL Headquarters and contingent locations; (c) observing the delivery of food rations; and (d) conducting physical verification of food items.
 7. OIOS visited 29 contingent consumption locations, the contractor's warehouse in Beirut and bakery facilities in Tira and the food platoon and bunkers at UNIFIL Headquarters. OIOS also attended the monthly Food Conference of food officers in November 2008 and the Contractor Performance Meeting in October 2008.
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IV. AUDIT FINDINGS AND RECOMMENDATIONS

A. Inventory management of food rations

Excess stock in contingent locations

8. Standard Operating Procedures (SOPs) require Unit Food Officers to submit stock balance reports (SBR) to the Staff Officer (SO) for Food on a weekly basis. The Rations Unit uses this information to determine whether the contingent units maintain stock reserves for seven days for dry and frozen items as required by the SOP. It is expected that on the delivery day, the concerned unit should have an eight day reserve of dry and frozen items and a one-day reserve of fresh fruit and vegetables.

9. The audit randomly selected rice, sugar, milk and salt at 29 locations and conducted a physical count of each food product, comparing each of the selected item's stock holding as per the SBR with the result of a physical count conducted by OIOS in the presence of the respective Unit Food Officers. The audit found wide discrepancies as shown in Table 2.

Table 2: Analysis of selected stock balance reports

Contingent/ Battalion	Troop strength	Visit date	Item	Actual count (kgs)	7 day reserve (kgs)	28 day order (kgs)	As per SBR (kgs)
Ghanaian (only two units and Logbase)	850	10/11/08	rice	5,990	1,525	6,200	2,320
Korean	360	30/10/08	sugar	480	40	160	1,480
Korean	360	30/11/08	rice	1,555	0	0	0
Turkish	253	11/11/08	salt	489	0*	0*	226
Turkish	253	11/11/08	rice	206	110	440	148
Polish	251	12/11/08	rice	610	150	300	130
Belgium	332	14/11/08	rice	760	85	300	25
Northern Mess	181	24/10/08	rice	2,375	350	1200	
Spanish	1309	04/11/08	rice	800	0*	750	160
Spanish	1309	04/11/08	sugar	700	0	400	40
Nepalese	838	06/11/08	sugar	0	0	120	80
Nepalese	838	06/11/08	salt	0	0	100	78
*No entries in the delivery notes and food order							

10. The physical count of items in stock exceeded the seven-day reserve requirement as well as the food requirement for 28 days. The Rations Unit was aware that the SBR may not be accurate, but the Unit had no authority to adjust food orders that are within established Ceiling Man-day Rate (CMR), even when the stock holdings were higher than the requirement. There was also no

mechanism in place to conduct periodic physical inventory of food at the contingent stores.

Recommendations 1 and 2

The UNIFIL Office of Mission Support should:

(1) Ensure that scheduled regular physical inventory of food rations is conducted and documented at all contingent consumption locations.

(2) Clear the current excess food inventory at all contingent locations by retrieving surplus items and redistributing them to other contingents as needed.

11. *The UNIFIL Management accepted recommendation 1 indicating that Mission reserve inspections are now carried out by a Joint Logistic Center (JLOC) inspection team comprising of Rations Unit and JLOC staff. UNIFIL provided a copy of a six-month inspection schedule of Mission reserves. Recommendation 1 remains open pending receipt of the reports of the inspections conducted.*

12. *The UNIFIL Management accepted recommendation 2 indicating that an extensive survey of all excess food rations will be conducted between July and September 2009 to identify, separate and ensure redistribution of excess food stocks. Recommendation 2 remains open pending receipt of the survey results.*

Storage of food rations at contingent locations was not in accordance with SOPs

13. SOPs on the management of food rations state that “it is the responsibility of the Unit Food Officers to ensure the correct storage and handling of food at unit locations and, therefore, Unit Food Officers must ensure the correct arrangement for storage of aforementioned goods, control, accountability and the security of the same”. The SOP further states that these arrangements are subject to inspection without prior warning by Rations Unit officials, quality assurance (QA) officials and Hygiene officials.

14. During its visit to the 23 contingent locations, OIOS observed the following deficiencies:

- (a) 70 per cent of the unit locations had inadequate storage facilities;
- (b) Weevils had infested the food supplies at Chinese hospital storage facilities;
- (c) National food rations were stored together with UN food rations and not segregated as required by SOPs ;
- (d) Food rations were stored directly on the floor, with the risk of exposure to bacteria;

(e) Over 80 per cent of contingents had no inventory records of food rations;

(f) In Italian Battalion (ItalBatt) at Al-Mansouri, French Battalion at position 9-10, and Indonesian Battalion (Indobatt HQ), fresh fruits and vegetables were found rotting because of excess stock and improper storage;



Figure 1: Decomposing vegetables at French Battalion position 9-10



Figure 2: Ghanaian Battalion Logistics base – potatoes left outside in open for 7 days

(g) At Ghanaian Battalion (Ghanbatt) the previous week's supply of potatoes had been left outside exposed to the weather conditions for seven days; and

(h) Chinese hospital location and Nepal Battalion (Nepbatt) did not store frozen items at the required temperature and 35 per cent of the units did not maintain a log of daily temperature recordings.

15. The Rations Unit did not make scheduled inspections to storage facilities at the consumption locations. The Hygiene officer carried out the inspection of food rations, but there was no coordination between the Rations Unit and the Hygiene Officer in conducting follow up visits to the contingents.

16. The absence of scheduled inspection visits to the contingent consumption locations resulted in excess stock, spoilage and waste of rations. The Mission explained that it had initiated the development of a standardized inventory system for the food rations.

Recommendations 3 and 4

The UNIFIL Office of Mission Support should:

(3) Ensure that the Rations Unit develops and implements a schedule of announced and unannounced inspection visits to contingent consumption locations to verify compliance with the provisions of the Standard Operating Procedures on food storage, management and hygiene standards; and

(4) Develop and implement a standardized inventory system to be used by all involved in the management of food rations at all consumption locations.

17. *The UNIFIL Management accepted recommendation 3 and stated that the contingent food inspections are conducted by a JLOC inspection team with the participation of the Rations Unit staff and surprise inspections by the Rations Unit will be conducted throughout the year. Recommendation 3 remains open pending verification of the reports of inspection visits made by the Rations Unit to all consumption locations.*

18. *The UNIFIL Management accepted recommendation 4 indicating that the UNHQ-sponsored ERP project will develop a standardized inventory system for food rations. In the interim, the Mission implemented an inventory management system for the existing contract. Recommendation 4 remains open pending OIOS verification and testing of standardized inventory management system developed by the Mission.*

Absence of procedures for disposal of unusable food items poses environmental risks

19. Majority of contingent units visited by OIOS disposed of spoiled food items in the garbage, except for five units that used landfill to dispose spoiled food items. The improper disposal of expired or spoiled food items pose the risks to the population, which could be avoided by instituting standard procedures. The relevant SOPs did not contain adequate instructions on how units should dispose of expired/spoiled food items. A draft DPKO environmental policy and environmental guidelines for United Nations Field Missions envisage the Missions to appoint an Environmental Officer to manage actions on environmental issues of the Mission, including disposal of waste. As the policy and guidelines were still in draft form, the Mission had not developed procedures to handle its waste disposal.

Recommendation 5

(5) The UNIFIL Office of Mission Support should institute interim standard procedures for contingent units to safely dispose of expired and unusable food items.

20. *The UNIFIL Management accepted recommendation 5 and stated that the requirement for the installation of incinerators at contingent HQs was addressed to the Mission Engineering Section for further assessment, evaluation and recommendations to the Deputy Chief of Staff (DCOS) Support. The project is in progress. Recommendation 5 remains open pending receipt of the standard procedures established for the safe disposal of expired/unusable food items at contingent consumption locations.*

B. Management of the food rations contract

Inadequate staffing of the Rations Unit

21. The Supply Section had an authorized staffing strength of 72 posts. At the time of the audit, the Section had 11 vacant posts, including the critical posts of the Chief Supply Officer (P-5), the Chief, Rations Unit (P-4) and the Chief, General Supply Unit (P-4). At the time of the audit, the Chief of the General Supply Unit was the Officer-in-Charge of the Supply Section and a Rations Officer, at the FS-5 level, was the officer-in-charge of the Rations Unit. The critical post of the Quality Control/Assurance (QC/QA) Administrator, at FS-6 level, also remained vacant.

22. Keeping critical posts vacant for extended periods diminishes the Rations Unit's capacity for managing the food rations contract. Functions such as inspection of food rations on delivery at contingent locations were carried out by national staff, although staff training was limited due to insufficient funds.

Recommendation 6

(6) The UNIFIL Office of Mission Support should fill all vacant posts including the critical posts of the Chief Supply Officer, the Chief Rations Officer and the Quality Control/Assurance Administrator (FS-6) without further delays.

23. *The UNIFIL Management accepted recommendation 6 and indicated that the positions of the Chief Supply Officer and the Chief Rations Officer have been filled. The post of the QC/QA Administrator is temporarily encumbered by an experienced local staff.* Based on the action taken by the UNIFIL Management, recommendation 6 has been closed.

Non-compliance with contract terms by the contractor

24. As per the UNIFIL food rations contract, the contractor should provide the Mission with various import documents seven days in advance of the arrival of goods at the port of entry. The audit noted that a number of food rations were put on hold by UNIFIL because the contractor failed to provide the required certificates.

Recommendation 7

(7) The UNIFIL Office of Mission Support should require the contractor to submit all original import documents for food rations before granting duty free clearance.

25. *The UNIFIL Management accepted recommendation 7 and stated that the contractor was provided with a copy of UNIFIL SOPs for processing and handling of import documents in accordance with host country regulations and*

the United Nations regulations. UNIFIL also provided OIOS with a copy of e-mail correspondence between UNIFIL and DFS on the clarifications of contractual provisions. Based on the action taken by the UNIFIL Management, recommendation 7 has been closed.

UNIFIL failed to use payment discounts

26. The contractor had agreed to issue a quarterly credit equivalent to 0.25 per cent of all invoices paid within 30 days. From April to 8 November 2008, the Mission received discounts of \$39,475, but lost the opportunity to use discounts of \$24,424 during the same period.

27. The audit noted that discounts were lost mainly due to late R&I reports. The Mission had not developed performance indicators for key processes in the management of rations contract to measure the Mission's performance. Establishing process lead-times and identifying process owners will enhance accountability, strengthen controls in management of rations contract and improve the timeliness of R&I. Performance indicators for invoice processing could also help improve payment processing.

28. As of October 2008, the Mission had instituted a new policy to deduct the discount amount from the contractor's invoices whenever payment was made within 30 days.

Recommendation 8

(8) The UNIFIL Office of Mission Support should develop performance indicators for the management of the food rations contract and further enhance accountability and strengthen controls over processing of invoices.

29. *The UNIFIL Management accepted recommendation 8 and stated that the performance indicators for contract management are being reviewed and a ration database has been developed to improve control over invoice processing. The Mission was also credited with early payment discount for all invoices processed in the past reconciliation period (December 2008 – February 2009). UNIFIL provided copies of supporting documentation. Recommendation 8 remains open pending receipt of documentation showing the performance indicators for the management of the food rations contract.*

C. Monitoring of rations

United Nations food rations were issued to un-authorized personnel

30. In accordance with SOPs, the United Nations food rations are to be provided to UNIFIL troops or its authorized personnel. The audit noted that local casual workers at contingent locations were being fed daily in the mess together with troops at Belgium Battalion (BeluBatt) and GhanBatt, contrary to the provisions of the SOP.

Recommendation 9

(9) The UNIFIL Office of Mission Support should inquire into the unauthorised distribution and consumption of food items at Ghanaian and Belgium battalions.

31. *The UNIFIL Management accepted recommendation 9 indicating that food officers were reminded, via mail and during the food officers' conference that they are not to feed, give or sell UN-provided rations to unauthorized personnel. The response provided and actions taken do not address the recommendation. Recommendation 9 remains open pending receipt of the report on the inquiry into the unauthorized distribution and consumption of food items at the Ghanaian and Belgium battalions.*

Non-operational equipment were not reported to Rations Unit as required

32. SOPs on the management of UNIFIL food rations require the Unit Food Officers to "ensure correct storage and handling of food at unit locations, and control, accountability and security of the same". Maintenance of accounting and inventory records will ensure control over food rations.

33. At the Chinese hospital contingent location, frozen items were not stored at the required temperature of minus 18° Celsius. At the NepBatt and GhanBatt Headquarters contingent locations, the freezers were out of order. As a result, the food rations were not stored at the required temperatures.

34. The Unit Food Officers are responsible for reporting any non-functioning freezers to the Rations Unit and requesting for replacement. However, the Rations Unit was not aware that the GhanBatt and NepBatt Headquarters freezers had not been working, an indication of inadequate coordination between the Rations Unit and the Contingent-Owned Equipment Unit on reporting and replacement of non-operational equipment.

Recommendation 10

(10) The UNIFIL Mission Support Office should require the Rations Unit and the Contingent-Owned Equipment Unit to promptly report and replace any contingent-owned non-operational equipment.

35. *The UNIFIL Management accepted recommendation 10 and stated that the Rations Unit has requested contingents to complete and submit a condition/operating status report for their refrigerated containers on a monthly basis. The Rations Unit needs to monitor and ensure that the said reports are received from all contingent consumption locations and action taken regarding non-functioning equipment. Based on the Mission's response and action taken, recommendation 10 has been closed.*

D. Mission strategic reserves

Deficiencies in strategic reserves at UNIFIL bunkers

36. There were inadequate controls to safeguard CRPs and bottled water, resulting in shortage of 6591 bottles of water and 792 CRPs at 22 UNIFIL Headquarter bunkers and 28 contingent location bunkers. In addition, the conditions of the bunkers were substandard and bunkers were often used by unauthorized persons. The Force Commander had issued instructions regarding access to bunkers, but this did not seem to be a sufficient deterrent.



Figure 3: Personal items, bag and shoes, found in bunker



Figure 4: CRPs destroyed by rodents; alcohol cans found in bunker

Recommendation 11

(11) The UNIFIL Office of Mission Support should equip all UNIFIL bunkers with access-controlled food storage facilities and periodically inspect the bunkers to ensure their proper use as shelters.

37. *The UNIFIL Management accepted recommendation 11 and stated that a survey of UN-sustained contingent shelters was conducted to identify bunkers that require air-conditioning and/or ventilation as appropriate. The Engineering Section has been requested to assess the feasibility of this requirement. In addition, all food reserves were collected from the bunkers and placed under the custody and security of the Force Headquarters. Recommendation 11 remains open pending receipt of the survey report on UN-sustained contingent shelters.*

E. Host country agreement

Unauthorised sale of national food by contingents on the United Nations premises

38. The agreement between the United Nations and the host country on the status of UNIFIL prohibits the resale of supplies that are imported tax-free for the exclusive use of the Mission. The Spanish Government entered into a contract with the company to provide the catering and cleaning services to all Spanish troops overseas.

39. Apart from the soldiers mess, the company runs two restaurants on the Spanish Battalion (SpanBatt) premises where food is sold to transit personnel. The Mission did not provide records showing that the contractor has been authorized to use the premises for commercial purposes and whether the Mission would be reimbursed for common costs (e.g. water, rent and electricity) relating to the use of premises.

Recommendation 12

(12) The UNIFIL Office of Mission Support should ensure that the catering business established by a non-United Nations contractor within United Nations premises was properly authorized, and that the business does not violate the United Nations-host country agreement.

40. *The UNIFIL Management accepted recommendation 12 stating that contingents will be directed to seek legal review of contracts and obligations with their external contracting entities vis-à-vis UN host country agreement and the Status of Forces Agreement (SOFA).* The Mission's response does not address the recommendation, which is aimed at authorizing the business established by non UN contractor. Recommendation 12 remains open pending receipt of documentation on action taken by the Mission to ensure that catering business established by non-United Nations contractor conforms to the provisions of the United Nations host country agreement.

V. ACKNOWLEDGEMENT

41. 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.

STATUS OF AUDIT RECOMMENDATIONS
Assignment No. AP2008/672/07 – Audit of food rations in UNIFIL

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 require that scheduled regular physical inventory of food rations be conducted and documented at all contingent consumption locations.	Compliance	High	O	Receipt of the reports of the inspections conducted.	21 July 2009
2	The UNIFIL Office of Mission Support should clear the current excess food inventory at all contingent locations by retrieving surplus items and redistributing them to other contingents as needed.	Operational	Medium	O	Receipt of the survey results.	30 September 09
3	The UNIFIL Office of the Mission Support should ensure that the Rations Unit develops and implements a schedule of announced and unannounced inspection visits to contingent consumption locations to verify contingents' compliance with the provisions of the Standard Operating Procedures on food storage, management and hygiene standards.	Compliance	High	O	Verification of reports on the results of the announced and unannounced inspection visits conducted by the Rations Unit to all consumption locations.	21 July 2009
4	The UNIFIL Office of Mission Support should develop and implement a standardized inventory system to be used by all involved in management of food rations at all consumption locations.	Governance	High	O	OIOS verification and testing of inventory management system.	21 July 2009
5	The UNIFIL Office of Mission Support should institute standard procedures for the contingent units to safely dispose of expired and unusable food items.	Operational	Medium	O	Receipt of standard procedures established for the safe disposal of expired/unusable food items at contingent consumption locations.	October 2009

Recom. no.	Recommendation	Risk category	Risk rating	C/O	Actions needed to close recommendation	Implementation date ²
6	The UNIFIL Office of Mission Support should fill all vacant posts without further delay, especially the critical posts of Chief Supply Officer (P-5), Chief Rations Officer (P-4) and Quality Control/Quality Assurance Administrator (FS-6).	Human Resources	Medium	C		
7	The UNIFIL Office of Mission Support should require the contractor to submit all original documents related to UNIFIL-imported food items before granting duty free clearance.	Compliance	Medium	C		
8	The UNIFIL Office of Mission Support should develop performance indicators for the management of the food rations contract, and further enhance accountability and strengthen controls over timely processing of invoices in order to avail of early payment discounts.	Strategy	High	O	Receipt of documentation showing improved performance indicators in the management of food rations contract.	21 July 2009
9	The UNIFIL Office of Mission Support should inquire into the unauthorised distribution and consumption of food items at Ghanaian and Belgium battalions.	Governance	Medium	O	Receipt of the report on the inquiry into the unauthorised distribution and consumption of food items at the Ghanaian and Belgium battalions.	21 July 2009
10	The UNIFIL Mission Support Office should require the Rations Unit and the Contingent-Owned Equipment Unit to promptly report and replace any contingent-owned non-operational equipment.	Compliance	Medium	C		
11	The UNIFIL Office of Mission support should equip all UNIFIL bunkers with access-controlled food storage facilities and periodically inspect the bunkers to ensure proper use as shelters.	Operational	Medium	O	Receipt of the survey report on UN-sustained contingent's shelters.	October 2009
12	The UNIFIL Office of Mission Support should ensure that the catering business established by a non-United Nations contractor within United	Operational	Medium	O	Receipt of the documentation that the Mission had taken steps to ensure that catering business established by non-	30 July 2009

Recom. no.	Recommendation	Risk category	Risk rating	C/ O ¹	Actions needed to close recommendation	Implementation date ²
	Nations premises was properly authorized, and that the business does not violate the United Nations-host country agreement.				United Nations contractor conforms to the provisions of the United Nations host country agreement.	

1. C = closed, O = open