



## **INTERNAL AUDIT DIVISION**

**OFFICE OF INTERNAL OVERSIGHT SERVICES**

# **AUDIT REPORT**

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**Provision of generators and water to  
staff residences in Kananga and  
Mbandaka in the United Nations  
Organization Mission in the  
Democratic Republic of the Congo**

**28 December 2007**

**Assignment No. AP2006/620/17**

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United Nations  Nations Unies

INTEROFFICE MEMORANDUM

MEMORANDUM INTERIEUR

INTERNAL AUDIT DIVISION · DIVISION DE L'AUDIT INTERNE  
OFFICE OF INTERNAL OVERSIGHT SERVICES · BUREAU DES SERVICES DE CONTROLE INTERNE

TO: Mr. William Lacy Swing  
A: Special Representative of the Secretary-General  
MONUC

DATE: 28 December 2007

REFERENCE: AUD-7-5:7 (07- 00832)

  
FROM: Dagfinn Knutsen, Director  
DE: Internal Audit Division, OIOS

SUBJECT: **Assignment No. AP2006/620/17: Audit of the provision of generators  
and water to staff residences in Kananga and Mbandaka in MONUC**

1. I am pleased to present the report on the above-mentioned audit, which was conducted in November and December 2006.

2. Based on your comments, we are pleased to inform you that we will close recommendations 1, 4, 5, 9, 12, 13, 14 and 15 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 critical (i.e., recommendations 1 to 3) in its annual report to the General Assembly and semi-annual report to the Secretary-General.

4. IAD is assessing the overall quality of its audit process and kindly requests that you consult with your managers who dealt directly with the auditors and complete the attached client satisfaction survey form.

cc: Mr. Philip Cooper, Director, Department of Field Support  
Mr. Craig Boyd, OIC Administration, MONUC  
Mr. Swatantra Goolsarran, Executive Secretary, UN Board of Auditors  
Mr. Jonathan Childerley, Chief, Oversight Support Unit, Department of Management  
Mr. Byung-Kun Min, Programme Officer, OIOS  
Ms. Agness Chilinda, Chief Resident Auditor, MONUC

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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**

### **Provision of generators and water to staff residences in Kananga and Mbandaka in MONUC**

At the request of the MONUC Administration, OIOS conducted a special audit of the provision of generators, electricity connections and water to staff residences in Kananga and Mbandaka in the United Nations Organization Mission in the Democratic Republic of Congo (MONUC) in November and December 2006. The main objectives of the audit were to assess whether: (i) the provision of utilities, i.e., generators, electricity connections and water, to staff residences in Kananga and Mbandaka complied with policies, rules and regulations; and (ii) the costs of provided utilities were being recovered in line with the standard operating procedures (SOPs). The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

OIOS found that the provision of generators and water to staff members and other personnel based in Kananga and Mbandaka and the recovery of the costs of utilities provided were not adequately controlled. Specifically, OIOS noted the following:

- There was no clear policy in place governing the provision of generators to staff residences. Different guidelines were issued for specific locations in the Mission. The MONUC Administration subsequently issued instructions to withdraw all generators with effect from August 2005, but the instructions were not implemented;
- The cost of providing electricity amounting to \$55,162 was not recovered from the staff members as at December 2006;
- MONUC incurred an operational loss of \$105,375 due to the provision of electricity to non-entitled entities and staff residences, and the unrealistic costing of utility services;
- There were no policies in place governing the provision of water to staff residences. The Kananga and Mbandaka sub-offices provided water to staff residences and other agencies without appropriate authorization from the MONUC Administration;
- The cost of providing potable water and treated bulk water for staff residences was not fully recovered;
- The field officers were not fully aware of their duties and responsibilities regarding the provision of generators and water to staff and other parties.

OIOS issued several recommendations which included the establishment of a uniform policy for the provision of electricity and water to staff residences on a full cost recovery basis, and the enforcement of uniform policies and procedures for recovering the cost of utilities.

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## I. INTRODUCTION

1. At the request of the MONUC Administration, the Office of Internal Oversight Services (OIOS) conducted a special audit of the provision of generators and water to staff residences in Kananga and Mbandaka in November and December 2006.

### Provision of electricity

2. The Engineering Section is responsible for the provision of electricity and electrical maintenance services at MONUC premises. The United Nations Engineering Support Manual provides that, whenever available, connections to the local power grid should be obtained for buildings, posts or camps. However, if a power supply from the local power grid is not reliable, then backup generators should be provided. At locations where local power supply systems do not exist, generators are to be provided in accordance with the approved standard specifications for power supply. The manual further provides that the average capacity of generators is estimated to be one kilo-Volt Ampere (KVA) per user.

3. The Generator Fleet Management Unit of the MONUC Engineering Section allocated 43 generators to Kananga and 22 generators to Mbandaka to provide these sub-offices with a reliable source of electricity, in the absence of a local power supply. The Kananga and Mbandaka sub-offices utilized some of the MONUC-owned generators to supply electricity to the residences of UN staff members and contractors.

4. In 2003, the Director of Administration (DOA) issued a policy and three guidelines, through Interoffice Memorandums (IOMs), regarding the provision of generators and electricity to staff residences in sectors, as follows:

- 30 May 2003 Electricity allowed for private residences from MONUC generators. International staff members and United Nations Volunteers (UNVs) were to be charged \$100 and \$50 per month, respectively.
- 22 July 2003 Monthly rate of recovery revised to \$50 each for persons sharing accommodation.
- 14 October 2003 A flat rate of \$100 per month per house was fixed for international staff and UNVs.
- 15 November 2003 Provision of free MONUC generators to staff in the Bunia Sector for their private residences, with the cost of fuel to be borne by the staff members.

5. In another IOM dated 12 July 2005, the DOA instructed that all UN-owned generators be withdrawn effective 31 August 2005 in view of the

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improved security situation and the revision of the minimum operating residential security standards (MORSS) for MONUC.

Provision of drinking water and bulk water for washing

6. The Engineering Section operates water purification plants to provide water to the civilian and military personnel in the mission area. The MONUC Administration has issued guidelines on the scale of water entitlements. Military contingents are entitled to 4.5 liters of drinking water per day and 80 liters for general purposes, such as washing. Self-sustained contingents have their own water purification plants for bulk water supply and the contingents that do not have water purification plants are supplied with bulk and drinking water by the Mission as per their entitlement. International staff, UNVs, national staff, military observers and casual daily workers are entitled to 1.5 liters of drinking water per day for each working day of the week which is not to be removed from work places for home consumption. Contractual personnel will only be issued water when their contract stipulates that the UN is responsible for providing water, in which case the scale of issue will be the same as that for international staff.

7. The Engineering Support Manual prescribes the following standard scales for water supply in missions situated in equatorial climates:

**Living accommodations/quarters**

- Treated or bottled potable water 5 liters per person per day
- Filtered and chlorinated water for washing 80 liters per person per day

**Working/office accommodation**

- Treated or bottled potable water 2 liters per person per day
- Filtered and chlorinated water for washing 30 liters per person per day

8. The Kananga sub-office procured 15,800 cubic meters of raw water valued at \$68,266 from Regideso from July 2005 to June 2006 for purification and provision of bulk ablution water for contingents and staff residences.

9. Comments made by MONUC are shown in *italics*.

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## II. AUDIT OBJECTIVES

10. The major objectives of the audit were to assess whether the:
- (a) Provision of utilities, i.e., generators, electricity connections and water, to staff residences in Kananga and Mbandaka complied with policies, rules and regulations; and
  - (b) Costs of provided utilities were being recovered in line with the standard operating procedures (SOPs).

## III. AUDIT SCOPE AND METHODOLOGY

11. The audit covered the provision of UN-owned generators to staff residences and the supply of potable and bulk water for domestic use in Mbandaka and Kananga during the period from July 2005 to June 2006. OIOS reviewed the relevant rules, regulations and operating procedures issued by UN Headquarters and the MONUC Administration as laid down in the Engineering Support Manual, SOPs and administrative directives.

12. The audit methodology included: (i) reviewing documents including policies, procedures, administrative guidelines, SOPs; (ii) interviewing key personnel; and (iii) verifying data from database/spreadsheets used by the Mission.

## IV. AUDIT FINDINGS AND RECOMMENDATIONS

### A. Lack of policies and procedures for providing utilities

#### Provision of electricity to staff residences

13. There was no policy in place to govern the provision of generators or electricity to staff residences. The MONUC Administration issued four guidelines governing the provision of electricity to staff residences between May 2003 and August 2005 to different sectors. The guidelines were inconsistent in the treatment of similar factors such as cost recovery from staff for the electricity provided. The table below shows the guidelines provided during the period:

**Table 1: Guidelines issued on the provision and cost recovery of electricity provided to staff residences**

Sector Office	Guidelines	Int'l staff	UNVs	Remarks
Kananga	May 2003	\$100	\$50	Cost per month per person
Kananga	July 2003	\$50	\$50	Cost per month per person sharing accommodation
All	October 2003	\$100	\$100	Cost per month per residence



Sectors				
Bunia	November 2003	Free	Free	Cost of fuel to be borne by the staff members

14. In July 2005, the Administration issued a circular to withdraw the generators and to stop providing electricity to staff residences for all sectors. This followed the revision of the MORSS for the Democratic Republic of Congo, which provided for the payment of a one-time allowance of \$800 to staff members for the purchase of generators. However, the provisions of the circular were not fully implemented and none of the generators was withdrawn.

15. The MONUC Administration did not implement the MORSS provision for the reimbursement of generator costs mainly due to the lack of fuel supplies in most sectors. For example, in Kananga, fuel was normally available twice a week in the market which required waiting in long queues. MONUC was the only reliable source of fuel, but there were no arrangements in place to enable staff to procure fuel from the Mission. The cost of fuel also varied between CF1,000 and CF1,500 depending on the location and mode of shipment. In addition, staff on short-term contracts of less than one year were reluctant to procure generators, which they would only use for a short duration.

16. The Kananga and Mbandaka sub-offices explained that electricity was provided to staff residences in some locations due to security considerations. Most locations lacked electricity or had an unreliable supply. For example, in Mbandaka, electricity from the utility company was only available for four to six hours per day. The decision to provide electricity, therefore, was based on *ad hoc* requests made by Sector Office Management or residents of various locations. Consequently, guidelines were issued for specific locations in most cases and were not consistent Mission-wide as shown in Table 1. The guidelines issued also lacked details such as the maintenance of consumption records, mode of recoveries and reconciliation with the Finance Section and periodic review of the cost of services.

17. The lack of a policy and clear SOPs on the provision of electricity to staff residences has resulted in the following:

- Under and/or non-recovery of the costs of electricity provided to staff. For instance, in Kananga, the provision of electricity to staff residences commenced in 2001 but the sub-office only requested the MONUC Administration in March 2003 to authorize the recovery of \$100 and \$50 per person per month from international staff and UN volunteers respectively effective January 2003;
- Additional costs to the UN in the form of subsidies paid for electricity provided to staff;
- Dissatisfaction among staff in different locations with the inconsistencies in the guidelines and pricing practices within the Mission;

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- Use of generators without proper authorization.

### **Recommendation 1**

**(1) The MONUC Administration should establish and enforce a uniform policy on the provision of electricity to staff residences on a full cost recovery basis, taking into consideration the provisions of the July 2005 Minimum Operating Residential Security Standards in MONUC and the location of staff residences.**

18. *The MONUC Administration accepted recommendation 1 and stated that a policy had been promulgated on 9 August 2007. Under this policy, the connection of private residences to the MONUC power grid and the use of MONUC generators at private residences will be discontinued effective 15 September 2007. Based on OIOS' review of the policy promulgated by the Mission, recommendation 1 has been closed.*

#### Provision of water to staff residences

19. Potable and purified bulk water was drawn by international civilian staff, UNVs, military observers, national staff and casual daily workers from the MONUC Water Purification Plants in Kananga and Mbandaka since August and March 2002 respectively. There were no records to show the quantities of purified water provided to staff in Kananga and Mbandaka up to July 2005.

20. There were no policies or SOPs in place regarding the provision of potable and treated water (for washing) to UN staff residences. However, the MONUC Administration issued SOPs for the issuance of drinking water at places of work to military contingents, international staff, UNVs, military observers, national staff and casual daily workers.

21. The Kananga and Mbandaka sub-offices did not seek the approval of the MONUC Administration before starting to provide water to staff residences. The Kananga sub-office explained that potable and bulk water were not available in the local market. Hence, water was provided from Mission resources to protect staff from water borne diseases.

22. The lack of a policy, clear guidelines and approval by the MONUC Administration of the provision of water to staff residences has resulted in the following:

- Failure to maintain appropriate water consumption records for monitoring purposes; and
- Losses due to the non-recovery of the costs of potable water provided to staff residences.

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## **Recommendation 2**

**(2) The MONUC Administration should establish and enforce a policy on the provision of potable and treated ablution water to staff residences on a full cost recovery basis, taking into consideration the peculiar circumstances in field offices.**

23. *The MONUC Administration accepted recommendation 2 and stated that a policy on the provision of bottled water will be promulgated by the end of December 2007. The thrust of the policy will be to exclude the provision of water to individuals except where commercial supplies are not available or not practicable, in which case full cost recovery would be applied.* Recommendation 2 remains open pending the promulgation of a policy on the provision of bottled water by the administration.

### **B. Provision of utilities to contractors**

#### Provision of electricity to contractor's staff

24. Two 25 KVA and one 20 KVA generators were installed at residences of employees of Pacific Architects & Engineers Incorporated (PAE), a company contracted by MONUC for provision of aerodrome operations services, in Kananga and Mbandaka for eleven contractor employees at each station. The generators were operated around the clock by the PAE staff during the period under review. MONUC incurred \$43,227 in fuel and maintenance costs from July 2005 to June 2006 to operate the generators.

25. Under clause 16.5 of contract PD/C0068/03 between the United Nations and PAE dated February 2003, the UN agreed to provide electricity and water to the extent practicable as determined by the Mission for the purpose of residential accommodation located at the work site.

26. The MONUC Administration, however, did not determine the appropriate capacity of generators, in accordance with the contractual provisions. As a result of not specifying the appropriate capacity of generators for residential accommodation, MONUC may have lost an opportunity to utilize resources economically, efficiently and effectively.

#### Supply of excess water to contractor's staff

27. PAE employees received treated ablution water for residences in Kananga and Mbandaka in excess of the United Nations standard scale of 80 liters per person per day. For example, the PAE facility in Kananga received 50,000 liters of bulk water in October 2006, against the maximum entitlement of 27,280 liters allowed for eleven employees. Table 2 shows the details of water purchased for the contractor staff in Kananga.

**Table 2: Bulk water (in liters) purchased for PAE staff residences in Kananga (July 2005 to June 2006)**

Month	Water supplied to PAE	Entitlement	Excess water supplied to PAE staff	Cost of excess water
Jul-05	60,000	27,280	32,720	\$171.58
Aug-05	60,850	27,280	33,570	176.04
Sep-05*	60,000	26,400	33,600	176.20
Jan-06	71,160	27,280	43,880	230.11
Feb-06	49,000	24,640	24,360	127.74
Mar-06	20,000	27,280	-7,280	-38.18
Apr-06	25,760	26,400	-640	-3.36
May-06	45,000	27,280	17,720	92.92
Jun-06	42,000	26,400	15,600	81.81
<b>TOTAL</b>	<b>433,770</b>	<b>240,240</b>	<b>193,530</b>	<b>\$1,014.86</b>

\* Data not available for October, November and December 2005

Average yearly cost of excess water supplied to PAE staff = \$1,014.86 x 12/9 = \$1,353.15  
(The cost does not include transportation cost).

28. In Mbandaka, eleven PAE employees received 5,525 liters of ablation water, against the entitled quantity of 990 liters during the month of April 2006. The Engineering Section did not maintain records of bulk ablation water supplied to PAE employee residences.

29. Paragraph 4 of the DOA's 16 November 2005 Administrative Directive stated that contract personnel would only be issued water when their contract stipulated that the UN was responsible to provide water, in quantities equivalent to the scale of issue for international staff. Annex C of the Engineering Support Manual provided for a standard scale of 80 liters of water for ablation per person per day in living accommodations.

### **Recommendation 3**

**(3) The MONUC Administration should compute the cost of water and electricity provided to the employees of the contractor Pacific Architects & Engineers Incorporated located in other sectors and develop uniform policies and procedures on the recovery of the cost of utilities for the guidance of managers and staff in the field.**

30. *The MONUC Administration accepted recommendation 3 and stated that the Contracts Management Section is currently compiling all costs relating to utilities provided to PAE/ES-KO. The Mission had opted to provide such services, to the extent practicable as determined by the Mission and in accordance with UN Rules and Regulations; in the absence of readily available resources and in order to avoid paying additional performance fees as per contract stipulations. Procedures are already in place for the realignment of funds between the Engineering and Aviation Sections for fuel, water and camp*

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*accommodation charges upon receipt of the information from the sectors. Recommendation 3 remains open pending completion of the compilation and settlement of costs of utilities provided to PAE/ES-KO and dissemination of policies and procedures on the recovery of utility costs.*

### **C. Non-recovery of utility costs from staff members**

#### Electricity

31. Monthly electricity charges amounting to at least \$55,162 were not recovered from staff for the periods January to September 2003 in Kananga (\$22,662) and November 2005 to November 2006 in Mbandaka (\$32,500).

32. The Kananga sub-office provided electricity to 64 staff members during the period from 2001 to 2003 but did not recover the cost from the staff until January 2003. Subsequently (in March 2003), it referred the matter to MONUC headquarters for regularization. In May 2003, the DOA directed the recovery of \$100 per month from international staff retroactive to 2001 or when the staff members obtained their connection to MONUC generators. The Kananga sub-office asked the DOA to review monthly charges for staff members sharing accommodations, and suggested 1 June 2003 as the effective date for starting to charge staff members. The DOA agreed to charge \$50 per month from staff members sharing accommodations, but directed that staff still in the mission be charged retroactively as of the date they obtained connection to MONUC generators.

33. Contrary to the directive, the Kananga sub-office deducted only \$50 per month from all the staff residences connected to MONUC generators (even from staff members who were not sharing accommodations), effective from January 2003, which resulted in the under-recovery of electricity charges amounting to at least \$17,662 from January 2003 to September 2003 (Annex 2). Amounts outstanding from staff for the years 2001 and 2002 could not be ascertained due to the non-availability of records. However, OIOS found at least six cases involving the loss of \$5,000 where the erroneous dates of connection were recorded (Annex 3).

34. The Mbandaka sub-office provided electricity from MONUC-owned generators to approximately 25 staff residences. The Finance Section suspended the monthly recovery of \$100 from staff in November 2005, which resulted in the accumulation of arrears amounting to \$32,500 up to November 2006. The OIC, Engineering Unit in Mbandaka did not send deduction schedules to the Finance Section and did not refer the matter to the Chief Engineer or the Director of Administration. There was no system in place to record the receivables from staff members. Recovery registers were also not maintained to monitor the regular recovery of electricity charges from staff.

35. The non-recovery of electricity charges was due mainly to confusion resulting from the withdrawal of the directives governing the provision of electricity to staff residences. In addition, the MONUC Administration did not

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have internal controls in place to ascertain whether field offices were complying with its directives.

#### **Recommendations 4 and 5**

##### **The MONUC Administration should:**

**(4) Strengthen internal controls to ensure that the field offices maintain complete and accurate records of electricity provided to staff residences; and**

**(5) Compute the cost of electricity provided to residences of staff members and other personnel in Kananga from 2001 and recover the amounts from the concerned staff.**

36. *The MONUC Administration accepted recommendation 4 and stated that under a new policy, private residences will not be connected to the MONUC electricity supply. Therefore, this measure is no longer required. Based on OIOS' review of the policy promulgated by the Mission, OIOS is closing recommendation 4 without implementation.*

37. *The MONUC Administration partially accepted recommendation 5, but stated that there was a certain lack of clarity in the policy for the provision of electricity and cost recovery. The management was also of the view that it was impractical to seek recovery of the amounts. Based on the explanation provided by the Mission regarding the lack of clarity in the policy for the provision of electricity and the related impracticality of seeking recovery, OIOS is closing recommendation 5 without implementation.*

#### Water

38. The Mbandaka sub-office provided bulk drinking water to FAO, OMS (WHO), UNICEF, UNHCR and WFP without recovering the cost of water, transportation charges and administrative fees. This conflicted with the guidelines provided in the SOP issued by the DOA in March 2005, which provided for the full recovery of the cost of services. In accordance with the SOP for support provided to other organizations, the requests for services should have been approved by the DOA and proforma invoices prepared by the Finance Section on the basis of detailed costing from the service providers and the amount deposited by the requestor before the provision of support. In addition, the Mbandaka sub-office did not comply with Section 2.7.3 of the Field Finance Procedure Guidelines which provides for charging 14 per cent administrative fees for the provision of services to other UN agencies.

39. The OICs of the Engineering and Supply Units in Mbandaka explained that they were not fully aware of the guidelines and SOPs in place.

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## Recommendations 6 to 8

### The MONUC Administration should:

- (6) Compute the cost of water provided to other UN agencies and recover the amounts from the concerned agencies;**
- (7) Strengthen internal controls to ensure compliance with the provisions of the standard operating procedures for support provided to other organizations and section 2.7.3 of the Field Finance Procedure Guidelines; and**
- (8) Provide training to officers posted in field offices about the rules, regulations and guidelines pertaining to their areas of responsibility, such as the provision and recovery of utilities provided by the Mission to staff members and other personnel. Also, the field office managers should ensure that they keep an updated record of relevant policies, standard operating procedures and directives issued by the Department of Peacekeeping Operations and/or the MONUC Administration.**

40. *The MONUC Administration accepted recommendation 6 and stated that when bulk water or bottled water was issued to other UN agencies under the authority of the DOA, it was required that the cost be recovered. When such recovery action was required, and based upon the issue document for the water, an IOM to the CFO was raised to initiate the recovery action. The Supply Section will issue policy guidance and the Field Operations Managers (FOMs) will be responsible for enforcing and reporting monthly on recovery action. Recommendation 6 remains open pending the issuance of relevant guidelines and the recovery of costs.*

41. *The MONUC Administration accepted recommendation 7 and stated that the Regional Administrative Officers (RAOs) and Field Operations Managers (FOMs) will be required to ensure compliance with SOP provisions with respect to support provided to other parties. Management will devise a schedule of costs for utilities, goods and services, for use as a ready guide to field officers. The required 14 per cent overhead will also be applied to the costs. External parties will be required to pay for utility costs, and recovery will be processed once the FOMs submit the invoices to the Finance Section. Recommendation 7 remains open pending the issuance of guidelines and schedule of costs for utilities, goods and services to RAOs and FOMs.*

42. *The MONUC Administration accepted recommendation 8 and stated that the recommended training was part of a comprehensive package being finalized and to be implemented in the mission before the end of 2007. Recommendation 8 remains open receipt of documentation showing that: (a) the recommended training has been provided to relevant staff members; and (b) a mechanism has been put in place to ensure that field managers keep an updated record of relevant*

policies, standard operating procedures and directives issued by the Department of Peacekeeping Operations and/or the MONUC Administration.

#### **D. Operating loss of \$105,375**

43. MONUC suffered losses of \$105,375 relating to six generators utilized exclusively for providing electricity to 19 staff residences and a gas station during 2005-2006, as shown in Table 3. The generators were operated at the residences and the gas station without authorization from the MONUC Administration.

**Table 3: Operating loss on six generators installed in Kananga and Mbandaka 2005 – 2006**

<b>Location</b>	<b>Operating Cost</b>	<b>Recoveries</b>	<b>Operating Loss</b>
Shell Fuel Station, Mbandaka (50 KVA + 36 KVA)	\$83,331.72	\$9,580.00	\$73,751.72
OIC Engineering Residence, Kananga (20 KVA + 20 KVA)	22,593.00	9,600.00	12,993.00
Military Observer's Residence, Kananga (20 KVA + 20 KVA)	22,230.05	3,600.00	18,630.05
<b>TOTAL</b>	<b>\$128,154.77</b>	<b>\$22,780.00</b>	<b>\$105,374.77</b>

44. Two generators (50 KVA+36 KVA) installed at the Shell RDC gas station in Mbandaka provided electricity to eight staff residences and operated fuel pumps and lit the premises. The OIC, Engineering Unit indicated that power connection to the gas station was provided by a Senegalese Contingent stationed in the vicinity in May 2001 and subsequently by a Bolivian Contingent which left the site in 2003. There were no records pertaining to the request for and authorization of the electricity connection or a contract to govern the provision of electricity to the filling station.

45. The filling station enjoyed free electricity until June 2006, when the Engineering Section estimated the following: (i) for the period from February 2004 to December 2005, \$11,238; and (ii) for the period from January to June 2006, \$3,448 of the cost of fuel used to operate the generators was consumed by the gas station. The Mission was able to recover both of these amounts from Shell RDC. Electricity charges from July to October 2006 were still outstanding against the gas station. After October 2006, the Mission withdrew the generators from the gas station.

46. In addition to the recoveries from the gas station for the year 2005-2006, staff members paid a total of \$3,200 until October 2005. From November 2005, the Mbandaka sub-office discontinued recovery from staff to comply with a DOA directive dated July 2005 to withdraw all generators from staff, although the generators were not withdrawn until October 2006. MONUC expended



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\$83,331.72 on fuel, oil and maintenance of the generators from July 2005 to October 2006 as against the total receipts of \$9,580 from staff and the gas station during the period. This resulted in a shortfall of \$73,751.72 for the period from July 2005 to June 2006 (see Table 3).

47. Four 20 KVA generators were installed at the residences of the OIC, Engineering Unit and the military observers in Kananga to provide electricity to 11 staff residences. MONUC spent \$44,823.72 on fuel, oil and maintenance of the generators from July 2005 to June 2006 and received \$13,200 from the staff members concerned, which resulted in a shortfall of \$31,623.05. The generators at the military observers' residence (team site #121) were not retrieved after providing them with office space some time in 2005 in the sector headquarters. Prior to this date, because the military observers' residence was used as the team site's office, the Mission did not charge the military observers for the use of the generator.

48. The installation of six generators at non-MONUC sites in Kananga and Mbandaka and their continued operation after the issuance of guidelines by the DOA in October 2003 and July 2005 was not explained.

49. Non-compliance with the guidelines issued by the Mission Administration and the unrealistic costing of utility services (see paragraphs 54 – 58) resulted in a loss of \$105,375 during 2005-2006 which could have been avoided.

#### **Recommendations 9 to 11**

##### **The MONUC Administration should:**

**(9) Institute mechanisms to ensure that administrative decisions on the provision of utilities to staff members and other personnel, and the recovery of related costs are strictly implemented;**

**(10) Determine the cost of generators used by the Shell RDC gas station in Mbandaka from May 2001 to January 2004 and July to October 2006, and recover the costs proportionate to the amount of fuel consumed by Shell RDC to provide power to the electrical appliances and equipment used to run the gas station; and**

**(11) Review the provision of generators to military observers' team site #121, which had been provided with office space in the sector headquarters since June 2006, and recover the appropriate cost of electricity from the military observers for their continued use of UN-owned generators.**

50. *The MONUC Administration accepted recommendation 9 and stated that the new policies on utilities addressed the stringent implementation of controls on the provision and recovery of any materials to staff members and other*

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*personnel.* Based on OIOS' review of the policy promulgated by the Mission, recommendation 9 has been closed.

51. *The MONUC Administration accepted recommendation 10 and stated that MONUC has so far recovered \$14,686 for the period February 2004 to June 2006. However, costs incurred for the period from May 2001 to February 2004 are still being determined. During this period, there was no functional infrastructure in the operational area. This situation, coupled with civil unrest, implied that information was not readily available. The Engineering Section is conducting an extensive reconstruction of data to determine actual costs incurred. Shell was disconnected as of 4 August 2006 and did not utilize the generators during the period from 4 August 2006 to October 2006. Recovery action had commenced for the period 1 July 2006 to 4 August 2006 as the cost had been determined. Recommendation 10 remains open pending the calculation and recovery of outstanding amounts from Shell RDC.*

52. *The MONUC Administration partially accepted recommendation 11 and stated that MONUC generators were removed from the team site by 15 June 2007. The management was of the view that it was impractical to recover monies from past military observers who had left the mission. OIOS acknowledges the Mission's action in recovering the generators and the practical difficulty in recovering the costs from the former military observers. However, prior to closing this recommendation, OIOS requests that the Mission develop an estimate of the amount involved should it wish to seek recovery in the future.*

## **E. Unrealistic costing of utility services**

### Flat monthly rate for electricity charges

53. The monthly flat rate of \$100 per residence for the provision of electricity to the staff was inappropriate as it was fixed arbitrarily without considering the consumption per household or the cost of fuel, oil and maintenance. The fluctuation in the cost of fuel was also not considered. As shown in Table 4, OIOS reviewed the actual expenditures incurred for six generators installed in Kananga and Mbandaka which provided power to 11 and 8 staff residences respectively. The results are summarized below.

**Table 4: Average monthly operating cost of electricity per residence**

<b>Location</b>	<b>Generator capacity</b>	<b>(a) Operating cost</b>	<b>(b) Period (months)</b>	<b>(c) Number of residences connected</b>	<b>(d)=a/b/c Ave. monthly cost per residence</b>
Kananga	20 KVA	\$44,823.05	12	11	\$339.57
Mbandaka	50 KVA/ 36 KVA	\$74,998.55	16	8	\$585.93

54. The flat rate of \$100 per residence is unrealistic and highly subsidized because the average monthly expenditure per house was \$339.57 and \$585.93 for

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Kananga and Mbandaka respectively. The Engineering Section in Kinshasa had independently estimated that 4 KW domestic connections from 500 KVA and 250 KVA generators would cost \$540 and \$382 per month, respectively.

55. OIOS therefore concluded that the Mission sustained a loss of \$105,375 for the six generators identified in Table 3 due to the unrealistic costing of monthly electricity charges.

#### Costing of bulk and purified water

56. OIOS noted the following discrepancies in the costing of bulk and purified water:

- In Kananga, bulk water was purchased from Regideso for \$0.92 per 200-liter barrel (CF494.04 at the exchange rate of \$1.00 = CF537.00). Bulk water was subsequently provided to staff residences at the subsidized rate of CF350 (\$0.65) per barrel which resulted in the under-recovery of CF144.04 (\$0.27) per barrel. The OIC, Engineering Unit in Kananga had provided 6,267 barrels of bulk water to staff residences during the nine months pertaining to the financial year 2005-2006.
- The Water Management Unit in Kinshasa circulated to the field offices the cost of purified water for various purification plants in November 2006, which did not include the cost of inputs like raw water. For example, the cost of purified water for Kananga was \$3.71 per 1,000 liters, whereas the cost of 1,428.57 liters of raw water to produce 1,000 liters of purified water (with a 30 per cent wastage allowance) was \$6.57, beside other input costs such as direct labor cost, plant overhead and cost of the chemicals used for water purification.

57. The OIC, Water Management Unit in Kinshasa explained that the errors would be rectified following the audit.

#### **Recommendation 12**

**(12) The MONUC Administration should periodically review the cost of providing electricity to staff and ensure that the full cost is recovered.**

58. *The MONUC Administration accepted recommendation 12 and stated that the recommendation has been implemented with effect from September 2007. The policy provides for a one-time refundable cost of up to \$800 to staff for the purchase of a generator set and full cost recovery should electricity be provided to any other agency. MONUC also provided OIOS with written confirmation of the recovery of most of the generators issued and the disconnection of staff members' connection to MONUC power lines. Based on the explanation provided by the Mission, recommendation 12 has been closed.*

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## **F. Theft of electricity from MONUC power lines**

59. The power lines from MONUC generators to staff residences in Mbandaka were frequently tapped by local citizens to steal power. The thefts were prompted by the unreliable supply of electricity in the city and the lack of adequate and effective controls to detect or deter such theft. For example, MONUC power lines were neither regularly inspected nor monitored utilizing ampere meters to detect unusual variation in the flow of electric current to detect power theft. Similarly, theft cases were not reported to the local police for criminal investigation and prosecution.

60. OIOS observed two incidents of power theft in one night. In the first incident, a staff member received information from his security guards that some unscrupulous persons had tapped the line supplying power to his house. The staff member disconnected the power line with the help of the security guards, an electrician and local police deployed at the MONUC sector headquarters main gate. The local residents surrounded the staff member and his guards and tried to attack them. Thereafter, the mob stoned the house of the MONUC staff member for removing the illegal connection and threatened him.

61. In another incident on the same night, the MONUC electrician with the help of security personnel and local police confiscated electrical wire used for stealing power from another point on the same line. The local residents disclosed that power theft from the mission resources was rampant in Mbandaka. The multiple incisions on insulated power chords supplying electricity to staff residences provide ample evidence of power theft.

62. Paragraph 1.1 of the Property Management Manual for peacekeeping missions requires that all UN assets be safeguarded against theft and misuse. Circuit breakers of appropriate capacity were not installed at distribution boards to check the excessive use of electricity. There was no patrolling system in place to monitor illegal connections and tapping of MONUC power lines.

**Photograph showing technique used to steal power**



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63. The OICs of the Security and Engineering Sections indicated that they were unable to stop the power theft because local authorities did not take serious action against the perpetrators. The OIC, Engineering Section indicated that due to the threats of physical harm staff members receive, he could not risk his life or those of his staff to prevent the theft of electricity at night. He further argued that MONUC had no responsibility to check the theft of electricity from the power lines supplying electricity to the staff residences and added that the staff members were responsible for protecting their lines from theft and pilferage.

64. The lack of adequate and effective controls may exacerbate the risk of misuse and theft of organizational assets causing financial loss to the mission in form of increased maintenance and fuel costs.

### **Recommendations 13 to 15**

#### **The MONUC Administration should:**

**(13) Ensure that staff members and security personnel carry out periodic joint inspections of MONUC power lines to detect instances of power theft;**

**(14) Ensure that cases of power theft are reported and vigorously pursued with local authorities to ensure that appropriate action is taken against individuals caught stealing electricity from the Mission and to curb cases of power theft; and**

**(15) Ensure that appropriate circuit breakers are installed at the distribution boards for each power line to control the excessive use or theft of electricity. The Generator Unit should use ampere meters to randomly measure the electricity being consumed on each line and investigate unusual variations to detect power theft.**

65. *The MONUC Administration accepted recommendation 13 and stated that illegal connections arose from tapping power lines connecting staff residences to MONUC generators. With the disconnection of staff residences from MONUC power supply, theft by illegal power line tapping will no longer be possible. Based on the explanation provided by the Mission, OIOS is closing recommendation 13 without implementation.*

66. *The MONUC Administration accepted recommendation 14 and stated that under the new policy, there will be very limited external connections (offices only) to MONUC-generated electricity, which will reduce exposure to lines being tapped. Reports of illegal connections to official authorities have had mixed results, as the beneficiaries of those connections might have included the authorities themselves, who on occasion had threatened the MONUC staff who were sent to sever the illegal lines. However, the new policy will severely curtail the potential for such abuse. Based on the explanation provided by the Mission, OIOS is closing recommendation 14 without implementation.*

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67. *The MONUC Administration accepted recommendation 15 and stated that under the new policy, MONUC will stop providing electricity to non-official entities. The few connections that might be provided to other offices would be subject to stringent monitoring to ensure that unauthorized connections are not made.* Based on the explanation provided by the Mission, OIOS is closing recommendation 15 without implementation.

## **V. ACKNOWLEDGEMENT**

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

## STATUS OF AUDIT RECOMMENDATIONS

Recom. no.	C/O <sup>1</sup>	Actions needed to close recommendation	Implementation date <sup>2</sup>
1	C	Action completed	August 2007
2	O	Submission to OIOS of a copy of the policy on the provision of water	December 2007
3	O	Submission to OIOS of documentation relating to the final settlement of costs of utilities provided to PAE/ES-KO	Ongoing
4	C	Closed without implementation	August 2007
5	C	Closed without implementation	Not provided
6	O	Submission to OIOS of a copy of policy guidelines on compliance with section 2.7.3 of the Field Finance Procedures Guidelines and SOP on support provided to other organizations	Not provided
7	O	Submission to OIOS of copies of instructions issued to RAOs and FOMs and schedule of costs for utilities, goods and services	Not provided
8	O	Submission to OIOS of documentation showing that: (a) the recommended training has been provided to relevant staff members; and (b) a mechanism has been put in place to ensure that field managers keep an updated record of relevant policies, standard operating procedures and directives issued by the Department of Peacekeeping Operations and/or the MONUC Administration	December 2007
9	C	Action completed	August 2007
10	O	Submission to OIOS of documentation showing the calculation and recovery from Shell RDC of operational costs for the period from 2001 to 2004	Ongoing
11	O	Submission to OIOS of an estimate of the amount lost regarding the provision of generators to military observers' team site #121, should the Mission wish to seek recovery	Not provided
12	C	Action completed	September 2007
13	C	Closed without implementation	Not provided
14	C	Closed without implementation	Not provided
15	C	Closed without implementation	Not provided

<sup>1</sup> C = closed, O = open

<sup>2</sup> Date provided by MONUC in response to recommendations

**Under-recovery of electricity charges from staff members in Kananga  
by applying incorrect tariff of \$50 per month**

	<b>Name</b>	<b>ID No.</b>	<b>Recovery Period</b>	<b>Number of months</b>	<b>Under-recovery</b>
1	Edgard Herrera Monroy	I-0550	01.01.2003 to 30.09.2003	9	\$450.00
2	Aicha Maggamane	I-0411	01.01.2003 to 30.09.2003	9	450.00
3	Yussuf Faraji	I-0616	01.01.2003 to 30.09.2003	9	450.00
4	Cesar Marquez	I-0492	01.01.2003 to 30.09.2003	9	450.00
5	Youssouf Boukari	I-0716	24.01.2003 to 30.09.2003	8 M 8 D	413.00
6	Marc Chabot	I-0506	22.05.2003 to 30.09.2003	4 M 10 D	216.13
7	Rebeka Martensen	I-0606	13.01.2003 to 30.09.2003	8 M 19 D	431.66
8	Toure Mamoudou	I-0173	22.05.2003 to 30.09.2003	4 M 10 D	216.13
9	Desta Tshay	I-0408	22.01.2003 to 30.09.2003	8 M 10 D	416.66
10	Bruce Reed	I-0135	01.01.2003 to 30.09.2003	9	450.00
11	Demelash Kelemwa	I-0251	15.03.2003 to 30.09.2003	6 M 17 D	328.33
12	Antoine Chaloub	I-0223	01.01.2003 to 30.09.2003	9	450.00
13	Eid Rami	I-0498	01.04.2003 to 30.09.2003	6	300.00
14	Bobic Ilija	I-0303	01.01.2003 to 30.09.2003	9	450.00
15	Montpeirousse Yolaine	I-0430	01.01.2003 to 30.09.2003	8 M 10 D	416.66
16	Henkinbrant Luc	I-0567	01.03.2003 to 30.09.2003	7	350.00
17	Keerthi Subasinghe	I-0317	01.01.2003 to 30.09.2003	9	450.00
18	Aleskandrovic Kristijan	I-0507	13.01.2003 to 12.06.2003	5	250.00
19	Aza King	I-0567	01.01.2003 to 30.09.2003	9	450.00
20	Claude Malette	I-0570	01.01.2003 to 12.02.2003	1 M 12 D	70.00
21	Muraya Nancy	I-0206	01.01.2003 to 05.03.2003	2 M 6 D	110.00
22	Boubacar Gueye	I-0426	20.01.2003 to 30.09.2003	8 M 12 D	420.00
23	Margguerite Garcia	I-0626	01.01.2003 to 18.03.2003	2 M 18 D	130.00
24	Shrideh Moh'd Munzer	I-0304	01.01.2003 to 31.03.2003	3	150.00
25	Allan Lanauze	I-0196	01.01.2003 to 22.04.2003	3 M 22D	186.66
26	Lakuwattage Perera	I-0325	24.02.2003 to 01.04.2003	1 M 7 D	61.66
27	Alassane Fall	I-0199	01.01.2003 to 11.03.2003	2 M 11 D	118.33
28	Leon K. Romain	I-0461	01.01.2003 to 30.01.2003	1	50.00
29	Geertsen Kristian	I-0604	01.01.2003 to 30.06.2003	6	300.00
30	Col Bakary Seck	M-3340	15.05.2003 to 30.09.2003	4 M 17 D	228.33
31	Lt Col Avianto Irbanto	M-2766	11.03.2003 to 31.08.2003	5 M 21 D	285.00
32	Lt Col Vineet Dev	M-3041	11.06.2003 to 30.09.2003	3 M 20 D	183.33
33	Lt Col Ridwan Mahmood	M-2702	11.04.2003 to 31.08.2003	5 M 1 D	251.66
34	Maj Iftikhar Ahmed	M-3098	01.06.2003 to 30.09.2003	4	200.00
35	Maj Hajisaid Mod Sahar	M-3266	05.06.2003 to 30.09.2003	3 M 26 D	193.33
36	Lt Col Ouedraogo Gilbert	M-3544	24.06.2003 to 30.09.2003	3 M 8 D	163.33
37	Maj Ofече Charles	M-3679	20.05.2003 to 30.09.2003	4 M 12 D	220.00
38	Maj Dossou Marsellin	M-2760	19.05.2003 to 31.08.2003	3 M 13 D	171.66
39	Capt Muma D. Micheal	M-2768	01.05.2003 to 31.08.2003	4	200.00
40	Maj Eriksen Frank Ove	M-3017	17.02.2003 to 30.09.2003	7 M 14 D	373.33
41	Maj Dimitry Shamshur	M-3103	12.05.2003 to 30.09.2003	4 M 20 D	233.33
42	Lt Cdr Toader Christian	M-2782	20.03.2003 to 31.08.2003	5 M 12 D	270.00
43	Capt Tomo Babic	M-3079	14.04.2003 to 30.09.2003	5 M 13 D	271.66



	<b>Name</b>	<b>ID No.</b>	<b>Recovery Period</b>	<b>Number of months</b>	<b>Under-recovery</b>
44	Sqn Ld Khan MD Reza	M-3593	13.05.2003 to 30.09.2003	4 M 19 D	231.66
45	Maj Abzakh Manar	M-4019	03.07.2003 to 30.09.2003	2 M 29 D	148.33
46	Maj Belen Walther	M-2621	01.01.2003 to 30.09.2003	9	450.00
47	Lt Col Parlog Dumitru	M-3276	01.09.2003 to 30.09.2003	1	50.00
48	Sqn Ld Muied Hossain	M-3984	01.09.2003 to 30.09.2003	1	50.00
49	Maj Rehim Mohamed	M-3668	01.09.2003 to 30.09.2003	1	50.00
50	Capt Barmou Salaou	M-3630	01.09.2003 to 30.09.2003	1	50.00
51	Maj Nar Diagne Ngom	M-4293	01.09.2003 to 30.09.2003	1	50.00
52	Vijaya Kumar Yohannan	Contractor	01.01.2003 to 30.05.2003	5	250.00
53	Abdelhai Ilham	UNV-0198	13.01.2003 to 30.09.2003	8 M 19 D	431.66
54	Magellan Macahilig	UNV-0036	01.01.2003 to 30.09.2003	9	450.00
55	Jonathan Nartey	UNV-0189	15.03.2003 to 30.09.2003	6 M 17 D	328.33
56	Memia Patrick	UNV-0049	01.01.2003 to 30.09.2003	9	450.00
57	Roman Wambugu	UNV-0069	01.01.2003 to 30.09.2003	9	450.00
58	Akamweh Cletus	UNV-0146	07.03.2003 to 30.09.2003	6 M 25 D	341.66
59	Vaz Bonifacio	UNV-0055	01.01.2003 to 30.09.2003	9	450.00
60	William Kroma	UNV-0076	01.01.2003 to 30.09.2003	9	450.00
61	William Kahumba	UNV-0022	01.01.2003 to 30.09.2003	9	450.00
62	Patric Nyuma	UNV-0067	01.07.2003 to 30.09.2003	3	150.00
63	Adewumi Johnson	UNV-0095	01.07.2003 to 30.09.2003	3	150.00
<b>TOTAL</b>					<b>\$17,661.82</b>

## ANNEX 3

**Under-recovery of electricity charges from staff members in Kananga  
(wrong dates of power connections<sup>1</sup>)**

	<b>Name</b>	<b>Actual date of power connection</b>	<b>Misstated date of power connection</b>	<b>Number of months misrepresented</b>	<b>Under-recovery</b>
<b>1</b>	<b>Yussuf Faraji</b>	14.05.2002	01.01.2003	8	\$800
<b>2</b>	<b>Marc Chabot</b>	11.12.2002	25.05.2003	6	600
<b>3</b>	<b>Antoine Chaloub</b>	27.09.2001	01.01.2003	15	1,500
<b>4</b>	<b>Keerthi Subasinghe</b>	01.08.2002	01.01.2003	5	500
<b>5</b>	<b>Claude Malette</b>	22.05.2002	01.01.2003	7	700
<b>6</b>	<b>Muraya Nancy</b>	05.04.2002	01.01.2003	9	900
<b>TOTAL</b>				<b>50</b>	<b>\$5,000</b>

<sup>1</sup> OIOS was unable to validate the dates other staff members obtained connection to the generators in the Kananga sub-office. The above data are based on documentation that OIOS was able to retrieve.

UNITED NATIONS



OIOS Client Satisfaction Survey

**Audit of: Provision of generators and water to staff residences in Kananga and Mbandaka in MONUC** **(AP2006/620/17)**

	1	2	3	4	5
<b>By checking the appropriate box, please rate:</b>	Very Poor	Poor	Satisfactory	Good	Excellent
1. The extent to which the audit addressed your concerns as a manager.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. The audit staff's understanding of your operations and objectives.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Professionalism of the audit staff (demeanour, communication and responsiveness).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. The quality of the Audit Report in terms of:					
• Accuracy and validity of findings and conclusions;	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Clarity and conciseness;	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Balance and objectivity;	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Timeliness.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. The extent to which the audit recommendations were appropriate and helpful.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. The extent to which the auditors considered your comments.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Your overall satisfaction with the conduct of the audit and its results.</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Please add any further comments you may have on the audit process to let us know what we are doing well and what can be improved.

Name: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

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*Thank you for taking the time to fill out this survey. Please send the completed survey as soon as possible to:  
 Director, Internal Audit Division, OIOS  
 By mail: Room DC2-518, 2 UN Plaza, New York, NY 10017 USA  
 By fax : (212) 963-3388  
 By E-mail: knutsen2@un.org*