

United Nations

INTEROFFICE MEMORANDUM



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MEMORANDUM INTERIEUR

INTERNAL AUDIT DIVISION
OFFICE OF INTERNAL OVERSIGHT SERVICES

TO: Mr. Abou Moussa, Officer-in-Charge
A: United Nations Operation in Cote d'Ivoire

DATE: 5 March 2007

REFERENCE: AUD-7-5:76 (07-00993)

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

A handwritten signature in blue ink, appearing to read 'Dagfinn Knutsen', written over the printed name and title.

SUBJECT: **OIOS Audit No. AP2006/640/14: Provision of inland transportation services in UNOCI**
OBJET:

1. I am pleased to present herewith our final report on the audit of the above subject, which was conducted in March and May 2006 in accordance with the International Standards for the Professional Practice of Internal Auditing.

2. We note from your response to the draft report that UNOCI has generally accepted the recommendations. Based on the response, we are pleased to inform you that we have closed recommendations 2 and 4 in the OIOS recommendations database. In order for us to close out recommendations 1 and 5, we request that you provide us with the additional information as discussed in the text of the report and a time schedule for implementing each of the recommendations. OIOS is reiterating recommendation 3, and requests that you reconsider your initial response concerning this recommendation. Please note that OIOS will report on the progress made to implement its recommendations, particularly those designated as critical (i.e., recommendations 1, 2, 4 and 5), in its annual report to the General Assembly and semi-annual report to the Secretary-General.

3. 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.

I. INTRODUCTION

4. At the request of the Controller, OIOS conducted an audit of *ex post facto* case for inland transport services in March and May 2006. The security crisis in the Mission during February through early April 2006 delayed the response to the request as all OIOS audit staff, except for the Chief Resident Auditor, were evacuated and reassigned to other missions.

5. The *ex post facto* case was submitted to the Headquarters Committee on Contracts (HCC) in December 2005. The HCC and the Controller expressed concerns that the final contract value was 830 per cent over the original contract value. As there were two HCC submissions for this contract, it was the second submission, submitted nine months after the contract expired, that

eventually led to the Controller’s audit request. Table No.1 shows the chronology of key points in the contract.

Table 1: Inland transportation and related services (SAGA Co.-Contract No. 4UNO/CON/00047)

Chronology	Particulars	Value
16 June 2004	(i) Contract awarded	
22 September 2004	(ii) Contract signed	\$150,000.00
5 January 2005	HCC/05/01 <i>ex post facto</i> (contract increase and extension to 31 March 2005)	650,000.00
20 December 2005	HCC/05/76 <i>ex post facto</i> (nine months after the 31 March 2005 contract expiration)	596,254.70
TOTAL		\$1,396,254.70

6. Prior to the Controller’s request, OIOS conducted an audit of the Mission’s procurement function during 2005 and reported the high incidence of *ex post facto* cases for local contracts. Specifically, the report noted 14 *ex post facto* cases with a value of \$6.2 million for various services, e.g., leases, fuel, customs clearances, security and inland transportation, presented to the LCC/HCC for contract approval. Of relevance to this complementary audit are two extracts from the procurement audit report (AP2005/640/03): (i) UNOCI did not have a formal acquisition plan for 2004 -2005, which contributed to the high incidence of *ex post facto* cases (recommendation AP2005/640/03/02); and (ii) the need to determine the causes for the *ex post facto* cases and hold responsible officials accountable for the lapses (recommendation AP2005/640/03/23). The Controller’s request for a separate audit of inland transportation services addresses one of the *ex post facto* cases.

7. The UNOCI procurement audit report AP2005/640/03 of 6 June 2006 should be read in conjunction with this report as it provides a broader perspective on mission start-up issues; in particular, as they pertain to the mission planning, procurement and contract management functions.

8. The comments made by the management of UNOCI on the draft report have been included in this report as appropriate and are shown in *italics*.

II. AUDIT OBJECTIVES

9. The main objective of the audit was to review the causes for the *ex post facto* submission of the procurement case for the provision of inland transportation services at UNOCI. Specifically, OIOS reviewed the following:

- (a) Logistical support planning and resulting decisions and impacts;
- (b) Organizational arrangements, functional capabilities and readiness on mission start-up; and
- (c) Implementation of systems and procedures for the requisitioning, awarding, monitoring and reporting of contract services.

10. The review of these three areas provides a comprehensive assessment of and specific answers as to why the Mission presented *ex post facto* submissions to the HCC, from an original contract award of \$150,000 to a final amount of \$1,396,354.70.

III. AUDIT SCOPE AND METHODOLOGY

11. OIOS obtained and examined correspondence, e-mails and other documents from the General Services, MOVCON, Logistics, Procurement, Transport, and Finance Sections. Some external information was also gathered through correspondence with local contractors prior to finalizing this report. A chronology of procurement events was prepared for the period from November 2003 to December 2005, to provide a clear picture of relevant events as they unfolded and also a factual basis for the observations. Interviews were conducted with UNOCI functional line managers and staff who have mission planning, requisitioning, procuring and contract management responsibilities and/or were in possession of relevant information.

IV. OVERALL ASSESSMENT

12. The initial planning by DPKO for UNOCI's requirements for material handling equipment and transport services was neither well defined nor coordinated with the Mission. The military redeployments after the November 2004 security crisis were unforeseen operational requirements and therefore beyond the control of the Mission. However, the Mission should accept responsibility for the ineffective definition of and costing for commercial inland transportation services. In addition, the absence of proper contract management mechanisms to monitor financial commitments at the Tasking Order stage resulted in a major over-expenditure and late reporting to Mission Management and the HCC.

V. AUDIT FINDINGS AND RECOMMENDATIONS

A. Logistical support planning

Deployment plan for transport and materials handling equipment (MHE)

13. The UNOCI logistics support plan is set out in Annex C to Operations Order No.01/2004 dated 21 April 2004. Therein, reference is made to the need to develop the logistic support infrastructure and procedures for UNOCI. The mission's self-sustainment concept envisaged transport (flatbed trailers) and materials handling equipment (MHE) that would essentially come from a Troop Contributing Country (Pakistan). It is important to note at this point that inland transportation requirements also included the complementary requirement to have off/on loading capability (cranes/forklifts). The TCC equipment was to be deployed within the designated mission areas of operations (AO).

14. The deployment plan did not intend for the Mission to acquire transport and MHE capacity in the form of United Nations Owned Equipment (UNOE). Therefore, some commercially-contracted services were required to augment surges in incoming/outgoing shipments through seaports and airports and onward distribution to logistics bases and designated operational sites within the AO.

Pre-deployment inspection of Pakistani Transport Company (PTCoy) equipment

15. A DPKO pre-deployment team visited the Pakistani Engineer and Transport Companies between 31 May and 04 June 2004 to assess their equipment capacity. UNOCI was not represented in the team. The MOU with the Government of Pakistan was concluded and signed in August 2004.

16. Of particular note in the team's assessment report on the capacity of the PTCoy transport and MHE were the following:

- (a) One truck crane heavy lift (25 tons) was in good condition;
- (b) Two forklifts, (5 tons plus) were under procurement and would not be deployed on time;
- (c) Four heavy equipment/tank transporters were available; and
- (d) Military light cargo, single axel trailers were in good condition and available.

17. The team also noted in its report that a "significant amount of equipment (dump truck and forklifts) would not to be available until September 2004, after the deployment of the Pakistani Transport and Engineer Companies" into the AO.

18. As early as 25 May 2004, the Mission expressed its view to DPKO that the assets planned under the proposed Pakistani MOU were "insufficient and in need of augmentation for additional transport and MHE". UNOCI also informed DPKO of the unsuitability of some of the equipment, e.g., the provision of tank trailers instead of container trailers. The audit revealed that the deployment of troops into the AO was well underway before the planned equipment arrived. Invariably, contractual services needed to be put into place to cover deficiencies in the transportation and MHE capability.

19. The Pakistani Engineer and Transport Companies were deployed in July 2004 without some of the essential transport equipment and MHE set out in the MOU. Since its deployment in July 2004 unsuitable equipment has not been repatriated and continues to be paid for under the MOU. Mission Verification Reports (VRs) beginning in July 2004, noted the missing and inappropriate equipment deployed.

20. Information was available to DPKO to foresee the probable down stream risks and impacts on the Mission's logistical operations. There was a serious gap between the planning and monitoring activities and reaction times, which caused the Mission to turn to expensive commercial services.

United Nations Owned Equipment (UNOE)

21. Reaction was slow and subsequent initiatives to address the equipment shortages through acquisitions and inter-mission transfers, e.g., from UNAMSIL, were too late to mitigate the reliance on commercial transportation services during the Mission startup phase. The Mission continues to rely on commercial services at significant cost.

Recommendations 1 and 2

The UNOCI Administration should:

- (i) Draw lessons learned from the planning and deployment of inland transportation and related services, e.g., the Mission should bring to the attention of the Department of Peacekeeping Operations the need for a more rigorous and pragmatic analysis of requirements for transport services in peacekeeping missions, including a comparative assessment of the cost-effectiveness, advantages and capacity of procuring equipment and services either through the United Nations Owned Equipment, leasing Troop Contributing Country's equipment, leasing equipment commercially or a complementary arrangement of all three options (AP2006/640/14/01); and
- (ii) Recover amounts paid for the unsuitable equipment deployed and the late arrival of other support equipment under the Memorandum of Understanding with the Government of Pakistan (AP2006/640/14/02).

22. *The UNOCI Administration accepted recommendation 1 and stated that it is advisable that technically qualified Movement Control personnel deploy with the technical assessment team in advance of any Mission establishment to assess the transport domain, identify the mission requirements and make a substantiated formulation of the most cost-effective option for inland transportation. However, the composition and terms of reference of the technical assessment team/s is the prerogative of the Director, LSD/DPKO. A comparative analysis of the cost-effectiveness, advantages and capacity of procuring equipment and services through UNOE, and leasing TCC equipment versus commercial options was conducted in ONUCI. It was found that acquiring additional UN equipment from downsizing/liquidating missions and COE from TCCs would prove to be more cost-effective and would significantly contain the cost of contracted services for heavy lifting equipment. The Mission acquired additional vehicles from both sources with the following expected delivery dates: June 2005 (UNOE), January 2006 (COE) and April 2007 (COE). Recommendation 1 remains open pending receipt of documentation from UNMIS showing that it has advised DPKO of the lessons learned from the planning and deployment of inland transportation and related services.*

23. *The UNOCI Administration accepted recommendation 2, stating that FMSS had confirmed that payment for three tank transporters was recovered as of March 2006 and that the repatriation of these transporters was completed on 1 October 2006. Based on the Mission's response, recommendation 2 has been closed in the OIOS recommendations database.*

B. Requisitioning and procurement practices

24. The following paragraphs set out some of the key events and systematic weaknesses that led to the *ex post facto* submissions. It should be noted that the post of the Chief Procurement Officer was occupied through short term TDY assignments and was filled only in August 2005.

Definition of the Statement of Works (SOW)

25. In November 2003, the SOW for UNOCI inland transportation and related MHE services, as well as customs clearances was assigned to the Mission's predecessor organization, MINUCI, General Services Section.

26. In March 2004, a draft of the SOW was produced but the Procurement Section found it to be inadequate and therefore requested the UNOCI Chief Integrated Technical Services (CITS) to review it. CITS issued instructions to the Chiefs, Supply and Joint Logistics Sections to get together on the subject and define the specifications. A revised notional change to the SOW included a reference to 43 possible sites where UNOCI was operational within the country. There were no references to estimates of cargo volume and a clear definition of what constituted transportation services, i.e., trailers and MHE when the SOW was developed.

Request for Proposal (RFP)

27. In early April 2004, the Mission issued the RFP and invited 15 companies to bid for all inclusive inland transportation, customs clearance, and cargo handling services. However, the companies were not selected for solicitation from an established vendor database.

28. At the time when the SOW was completed and the RFP was issued, the MOVCON Section had not been constituted yet. The Chief MOVCON arrived at the Mission during the bid evaluation stage in mid April 2004. The Procurement Section requested the Chief MOVCON to comment on the SOW and RFP during the RFP technical bid evaluation phase. The Chief's response was that "the (SOW/RFP) grossly underestimates (in dollar value) the actual requirements of the Mission". This assessment resulted in a change in the estimated contract value from \$75,000 to \$150,000.

29. Opportunities were lost at the evaluation stage to defer the award of contract for a more comprehensive SOW/RFP with input from the Chief MOVCON. Firstly, the time required to enhance the SOW would have provided a better initial RFP, both in estimated service costs and scope of services. Secondly, the application of a Best and Final Offer (BAFO) for the two short listed companies was a viable option.

Tender Opening Committee

30. On 4 May 2004, the Tender Opening Committee (TOC) opened the bid envelopes; a two envelop system. The actual number of companies that responded was not clear from the signed TOC minutes. The minutes indicated that five companies responded with bid documents. However, minutes for the recording of the technical part of the bid envelopes showed four companies; a previous number (undetermined) was erased with 'white out' and replaced with the number. Due care was not exercised in the completion of the TOC Minutes. Changes to the minutes should have been duly noted with a full explanation.

Technical and commercial RFP evaluations and split contract awards

31. On 11 May 2004, the General Services Section (GSS) submitted their technical evaluation of the four companies, identifying two companies SAGA and SDV as technically compliant. The evaluation was subjective, as it was neither evaluated by a technical evaluation

team, as requested by the Procurement Section, nor did the 'point rating' criteria apply to the technical submissions. The local company (SAGA) was identified as the vendor that met all the requirements set out in the SOW. However, the commercial evaluation noted that a third bidder SIMAT was financially better for the customs clearances part of the SOW.

32. The difference in the technical and financial evaluation resulted in a recommendation by the Procurement Section to the LCC to split the contract into (i) inland transportation services and (ii) customs clearances services. SIMAT which was originally assessed as not technically qualified was chosen for the customs clearance portion of the SOW. This was based on the reversal of the Chief General Services Section's original technical assessment that SIMAT was not technically compliant or capable to take on the contract.

33. This decision led to a split award: SAGA for inland transport services (\$150,000) and SIMAT for customs clearance services (\$75,000). This decision quickly proved to be an error, as SIMAT was subsequently assessed as being incapable of meeting its obligations. By splitting the contract from an all inclusive aggregate amount of \$225,000 into two, the Mission avoided the need to submit the case for HCC's review, as it was within the Mission's \$200,000 delegated authority.

34. As a supplemental note, the companies SAGA and SDV were subsequently known to be commercially affiliated as part of a Cote d'Ivoire group of companies. This was brought to the attention of OIOS by the Procurement Section. A preliminary review of the information indicates that the possibility of collusion by the two companies in their bids for customs services for the November 2005 RFP cannot be ruled out. For example, the prices quoted in their bid for comparable services and activities differ by the same percentage cost. Therefore, in hindsight, the original contract to SAGA should be viewed with some skepticism as to whether the Mission obtained the best prices for the services rendered.

35. It is not clear if this commercial relationship was known within the Mission at the time of the 2004 bid exercise. If the commercial linkage was proven and given that they were the only two qualified bidders, then the concerns expressed about the high prices of the inland transportation services and associated MHE charges implicitly would have some merit. The award of the 2005-2006 transportation contract to a company other than SAGA and SDV (see paragraph 37) tends toward a conclusion that UNOCI may not have obtained the best prices available for the 2004-2005 transportation contract.

Recommendations 3 and 4

The UNOCI Administration should:

- (i) As part of the lessons learned exercise in recommendation 1 of this report and in cooperation with the Procurement Service and the Department of Peacekeeping Operations at Headquarters, develop a generic Statement of Works template that peacekeeping missions could use for inland transport services and thereby increase control over the scope and cost of these services (AP2006/640/14/03); and

(ii) Ensure that the selection and staffing of key administrative positions in the Procurement and Movement Control Sections are planned more thoroughly so that the incumbents are operationally present in the Mission prior to the deployment of critical equipment and services, to set in place the necessary organizational arrangements and conclude critical contractual arrangements (AP2006/640/14/04).

36. *The UNOCI Administration did not accept recommendation 3, stating that the geography of the country, condition of the terrain, road circuits' length, condition and transit-ability, physical barriers and commercial transporters availability vary from Mission to Mission. Thus, the requirements are not likely to be the same. Each Mission should draw its own Statement of Works based on its unique transportation requirements and situation on the ground.* OIOS acknowledges the Mission's response but reiterates that DPKO, as well as the Procurement Service, should be advised of the lessons learned from the planning and deployment of inland transportation and related services, including the arguments for and against the development of a generic SOW template for inland transport services. Therefore, OIOS requests that UNOCI Administration reconsider its response.

37. *The UNOCI Administration accepted recommendation 4, stating that there is an officer assigned to deal with MovCon requisitions and that an inland transportation contract is already in place.* Based on the Mission's response, recommendation 4 has been closed in the OIOS recommendations database.

C. Contract management

Organizational arrangements

38. As noted in the preceding sections, the MOVCON Section was not fully staffed before mid 2005. Organizational responsibilities for transportation and customs clearances were therefore not formally taken up by MOVCON but managed principally by GSS. Functional responsibilities for contract management remained unclear during much of the SAGA contract. The migration of responsibilities from GSS to MOVCON was incremental and marred by intersectional complaints and accusations of indiscipline in the conduct of GSS responsibilities. As a result, shipments of some equipment and supplies were stranded in the Abidjan Port for months. A Contracts Management Section was set up to oversee UNOCI contracts in August 2005, 14 months after the Mission was commissioned. In OIOS' opinion, UNOCI Management did not address these organizational issues expeditiously.

Vendor tasking

39. Tasking Orders against the contract were being issued from both GSS and MOVCON without a central control point. Tasking Orders were also not inclusive of financial estimates, as provided for in the Tasking Order template. Therefore, at no time was there effective financial tracking and control of estimated costs. Tasking Order tracking improved only in the later stages of the contract when a mechanism to monitor Tasking Orders was implemented.

First HCC submission

40. The original but imprecise estimate of \$150,000 in the June 2004 contract was approved on the first HCC submission on January 2005 for both an *ex post facto* adjustment and financial amendment for an aggregate contract value of \$800,000. The audit noted that the contract amendment did not result in a revision to the contractor's performance bond.

41. As previously noted, the SOW did not precisely delineate transport costs and MHE costs. It was clear from the audit analysis that the vendor's MHE deployment costs from Abidjan to the operational areas primarily within the Zone of Confidence, varied from 45 to 79 per cent of each vendor invoice (crane rental and associated positioning/de-positioning costs). There was also an implicit recognition that the volume of expected traffic during start-up period should have been estimated, but again this assessment was not reflected in the original SOW.

42. The HCC also extended the contract to 31 March 2005, which reflected possible transitional delays that the Mission could experience in getting a new contract into place. Work had started on a revised and much more substantive inland transportation services SOW in October 2004 and was completed with the contract award in May 2005. The Mission expected that the new contract would be in place before 31 March 2005 and therefore the need for a second *ex post facto* submission avoided. However, the bidding and evaluation processes were interrupted by the November 2004 security crisis and incomplete vendors' bid submissions, which resulted in a protracted evaluation process. This process was completed in April 2005 with a split contract award and Best and Final Offer (BAFO). SAGA was not the successful bidder in the new transportation contract. SAGA services continued for two months beyond its contract expiry date of 31 March 2005 because the new inland transportation contract was awarded only in May 2006.

Contractors invoicing

43. The Mission claimed that the contractors' invoices were received late, which further complicated financial control and timely reporting. Exceptionally, this assertion is true but only for the period of October, November and December 2004 when the Mission was in a security crisis. An analysis of contractors' invoices shows that the contractor was more efficient in submitting invoices than suggested by the Mission. Invoices were received usually within 60 days from the date of the Tasking Order. The mission was less efficient in controlling the receipt and processing of vendor invoices for appropriate certification and payment. A system for the receipt and timely distribution of invoices for appropriate certifications and payment was not established early in the mission start-up. The Mission therefore had difficulties in reconciling Tasking Orders with vendor invoices, delaying the payment process. This delayed the final cost determination for the second *ex post facto* submission.

Second HCC submission

44. The second HCC submission was supported by a 7 November 2005 letter from UNOCI to the ASG/OMS/DPKO that highlighted in summary the absence of adequate MHE and the ensuing demands for MHE resulting from the security crisis, which increased the use of SAGA contract services. The letter explained the *ex post facto* nature of the case as required in paragraph 12.1.8. (4) ii of the Procurement Manual regarding *ex post facto* presentations, which

states that “the matter was beyond the reasonable control of the Mission/OAH”. The accuracy of this assertion should be viewed from two perspectives.

45. The November 2004 security crisis, which was beyond the control of the Mission, coupled with continued delays in the Mission’s requests for redeployments of MHE from other peacekeeping missions and the deficient PTCoy equipment, resulted in increased troop redeployments within the AO and further delayed the finalization of the 2005-2006 transportation contract. The impact was a continued reliance on the SAGA contract beyond the expiry date of 31 March 2005, into early May 2005, when the subsequent transportation contract was officially awarded and operational. Tasking Orders were issued through May 2005 knowing that the contract ceiling was already exceeded. By June 2005, \$596,254 of unpaid SAGA invoices was *ex post facto* in nature.

46. It took the Mission six months, from June to November 2005, to compile the final financial status of invoices and develop the LCC and HCC submissions. Had there been a Tasking Order tracking system in place, the Mission would have known readily the status of its financial commitments and thereby developed its LCC/HCC submission much earlier and more accurately.

Recommendation 5

The UNOCI Administration should ensure that, when there are adjustments to contracts, performance bonds are accordingly adjusted both in their value and duration (AP2006/640/14/05).

47. *The UNOCI Administration accepted recommendation 5, stating that it has started implementing the recommendation at the beginning of January 2007 and that contracts will be continually monitored for this purpose. Recommendation 5 remains open pending receipt of documentation from UNMIS showing that performance bonds have been adjusted in value and duration, corresponding to adjustments in contracts.*

VI. ACKNOWLEDGEMENT

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

cc: Mr. Jean-Marie Guéhenno, Under-Secretary-General for Peacekeeping Operations
Mr. Philip Cooper, Director, ASD/DPKO
Mr. Wallace Divine, OIC Administration, UNOCI
Mr. Swantantra Goolsarran, Executive Secretary, UN Board of Auditors
Mr. Jonathan Childerley, Chief, Oversight Support Unit, Department of Management
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Mr. Roland Bill, Chief Resident Auditor, UNOCI

UNITED NATIONS



OIOS Client Satisfaction Survey

Audit of: Provision of inland transportation services in UNOCI

(AP2006/640/14)

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By checking the appropriate box, please rate:	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"/>
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• Accuracy and validity of findings and conclusions;	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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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: _____

Thank you for taking the time to fill out this survey. Please send the completed survey as soon as possible to:

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