

United Nations

INTEROFFICE MEMORANDUM



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MEMORANDUM INTERIEUR

INTERNAL AUDIT DIVISION I
OFFICE OF INTERNAL OVERSIGHT SERVICES

TO: Mr. Nureldin Satti
A: Acting Special Representative of the Secretary-General
United Nations Operation in Burundi

DATE: 9 June 2006

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

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REFERENCE: AUD-7-5:75(⁰⁶⁻⁰⁰³²⁷ /06)

SUBJECT: OIOS Audit No. AP2005/648/08: ONUB Transport Section

OBJET:

1. I am pleased to present herewith our final report on the audit of the above subject, which was conducted during between September 2005 and January 2006. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

2. We note from your response to the draft report that ONUB has generally accepted the recommendations. Based on your response, we have closed recommendations 3, 4, 8 and 9 in the OIOS recommendations database, and recommendation 10 and 11 have been withdrawn. In order to close the remaining recommendations (1, 2, 5, 6 and 7), we request that you provide us with the additional information as discussed in the text of the report. Please note that OIOS will report on the progress made in implementing its recommendations, particularly those designated as critical (i.e. recommendations 1, 3, 4, 5, 6 and 9) in its annual report to the General Assembly and semi-annual report to the Secretary-General.

3. The Internal Audit Division 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.

4. I take this opportunity to thank the management and staff of ONUB for the assistance and cooperation provided to the auditors in connection with this assignment.

I. INTRODUCTION

5. ONUB Transport Section operates and maintains approximately 570 vehicles with an estimated cost of \$15.85 million, in five locations in Burundi.

II. AUDIT OBJECTIVES

6. The major objectives of the audit were to:
 - i. Determine whether the Mission has adequate policy, direction and guidance on transport services;
 - ii. Determine whether the ONUB vehicle fleet is appropriately distributed to meet the Mission's requirements and its usage is adequately controlled and monitored;
 - iii. Determine the efficiency and effectiveness of the workshop and vehicle maintenance programme; and
 - iv. Review the measures in place to prevent, report and manage vehicle incidents.

III. AUDIT SCOPE AND METHODOLOGY

7. The audit covered activities from January to December 2005 and included a review of documentation and databases, conducting inspections of the main warehouse and workshop and interviews with management and staff of the Section.
8. The comments made by the Management of ONUB on the draft audit report have been included in the report as appropriate and are shown in italics.

IV. OVERALL ASSESSMENT

9. ONUB Transport Section has successfully established a vehicle fleet and workshop facilities that meet the requirements of the Mission. There is however a need to develop and/or streamline policies to keep vehicle holdings in line with the Mission's operational requirements, ensure that vehicle distribution ratios meet operational needs and vehicles are evenly used over their economic useful lives. Furthermore, controls over monitoring fuel consumption need to be strengthened to prevent potential abuse and steps should be taken to ensure vehicles are fitted with VHF or HF radios in line with security guidelines. The accuracy of inventory records should be enhanced by promptly updating them with details of spare parts issued and reconciling the results of periodic inventory counts. There is also the need to ensure that the Section is adequately staffed during the downsizing of the Mission.

V. AUDIT FINDINGS AND RECOMMENDATIONS

A. Transport policy, direction and guidance

Vehicle Reserves

10. A Vehicle Establishment Committee (VEC) was set up for the purpose of, *inter alia*, defining and approving the size of the vehicle reserve to be held by the Mission. OIOS observed that the VEC has not set the prescribed level of vehicle reserves and furthermore, in December 2006, the Mission held 96 vehicles classified as vehicle reserves/surplus to immediate operational requirements. This represented approximately 20% of the current vehicle fleet, far in excess of the 5% recommended in the DPKO Motor Transport Management Procedures for the Field ("Transport

Manual”). Maintaining such a high number of unused vehicles without a proper plan for timely redeployment is an indication of inefficient management of resources.

11. The Chief Transport Officer attributed the large holding of vehicles in reserve to the departure of personnel in the Electoral Section from the mission area in September 2005 and the number continued to increase with the downsizing of the Mission. The Preliminary Asset Disposal Plan (PADP) does not provide for the disposal of vehicles until 31 December 2006.

Recommendation 1

ONUB Administration should revise the level of vehicle reserves to the number appropriate to the Mission’s requirements in view of the downsizing and impending liquidation of the Mission, take steps to reduce the vehicles held in reserve to that level, and inform DPKO of vehicles available for potential redeployment to other missions (AP2005/648/08/01).

12. *ONUB accepted recommendation 1 and advised that the level of vehicle reserve has been revised as recommended. The current number of vehicles in reserve is 28 which constitute about 5% of ONUB’s fleet. The release dates for all Transport assets categorized as Group 1 in the PADP is 31st December 2006, and their release is subject to confirmation of the next mandate of ONUB. Also, the PADP has to be approved by DPKO to change the status to Assets Disposal Plan (ADP) before issues regarding redeployment are considered. Recommendation 1 remains open pending confirmation by ONUB that it has been fully implemented.*

B. Fleet distribution and management

Vehicle distribution

13. The VEC has developed allocation ratios for the distribution of vehicles in the Mission. OIOS’ review of compliance with these ratios in December 2005 revealed several instances where the allocation ratios were not adhered to and sections were provided with more or fewer vehicles than allowed under the policy. The Transport Section explained that some of the ‘under’ supply was due to a shortage of a specific type of vehicle while the ‘over’ supply was the result of sections being spread across various regions in the country and staff requiring transportation at their respective locations. However, even after taking this explanation into account, some sections were still observed to be holding excess vehicles as shown in Table 1.

Table 1: Non-compliance with vehicle allocation ratios

Section	Total no. of staff	Entitlement (based on allocation ratios)	Holding (excl. loans)	Proposed VEC adjustment	Over supply
Military Staff Officers	80	18	32	(5)	9
Office of the Force Commander	9	4	7	(1)	2
Office of the Principal DSRSG	4	2	6	(2)	2
Office of the SRSG	7	4	7	(1)	2
Political Affairs	8	3	7	(1)	3

Section	Total no. of staff	Entitlement (based on allocation ratios)	Holding (excl. loans)	Proposed VEC adjustment	Over supply
General Services	22	5	8	2	5
MOVCON	15	5	10		5
Supply	15	6	9		3

14. There have been a number of requests from sections for increases in their vehicle holdings, some of which have been granted by the VEC. These requests may be an indication that the standard allocation ratios currently in use are inappropriate to the Mission's circumstances which limits their usefulness as a basis for decisions on vehicle distribution.

Recommendation 2

ONUB Administration should advise the Vehicle Establishment Committee to set vehicle allocation ratios that are suitable to the Mission's circumstances and ensure compliance with them. Where such policies differ from guidance established by UN Headquarters, ONUB should seek appropriate approval for the deviations (AP2005/648/08/02).

15. ONUB accepted recommendation 2 and explained that the first VEC meeting was held on 16th November 2004 and the second on 14th December 2005. Due to the surge in Electoral, UNV and Substantive staff, there were variations in UN standard ratios and ratios applied by ONUB VEC in the allocation of vehicles which requires approval by the Surface Transport Section (STS) at DPKO Headquarters. The previous VEC minutes had not been forwarded to STS for approval. These will be forwarded to STS soonest and ensure that minutes of all future VEC meetings are also forwarded for approval. Recommendation 2 remains open pending receipt of documentation from ONUB showing that it has been fully implemented.

Vehicle utilization

16. To achieve an expected useful life of 6 to 7 years for light vehicles and 10 years for heavy vehicles, the Transport Manual recommends annual utilisation of 22,250 and 10,000 kilometres respectively depending on the mission's circumstances. OIOS observed that ONUB has not developed target annual utilisation rates for vehicles being operated within the mission. Additionally, a number of vehicles were observed to have covered distances far in excess of the Transport Manual guidelines in 2005 while others travelled much less, even when operated within the same section and sometimes, same location as illustrated in Table 2.

Table 2: Examples of disparities in vehicle utilization

PLATE NO.	MAKE	MODEL	ASSIGNED TO	LOCATION	TOTAL KMS 2005	EOD MISSION
UN 10387	NISSAN	PATROL Y-61	CAO's RAO	GITEGA	33,344	29/06/04
UN 10329	NISSAN	PATROL Y-61	CAO's RAO	MUYINGA	10,793	29/06/04
UN 10469	NISSAN	PATROL Y-61	CIVPOL	NGOZI	30,380	07/12/04
UN 10362	NISSAN	PATROL Y-61	CIVPOL	BUJUMBURA	11,430	08/07/04
UN 10305	NISSAN	PATROL Y-61	MILOBS	GITEGA	43,275	08/07/04
UN 10353	NISSAN	PATROL Y-61	MILOBS	BUJUMBURA	12,369	29/06/04

PLATE NO.	MAKE	MODEL	ASSIGNED TO	LOCATION	TOTAL KMS 2005	EOD MISSION
UN 10327	NISSAN	PATROL Y-61	SECURITY	MUYINGA	32,602	29/06/04
UN 10378	NISSAN	PATROL Y-61	SECURITY	BUJUMBURA	5,465	24/07/04
UN 10648	TOYOTA	PRADO	COS (MILITARY STAFF OFFICERS)	BUJUMBURA	27,920	30/11/04
UN 10687	TOYOTA	PRADO	COS (MILITARY STAFF OFFICERS)	BUJUMBURA	12,292	30/11/04
UN 10525	TOYOTA	PRADO	ENGINEERING	BUJUMBURA	29,995	16/11/04
UN 10620	TOYOTA	PRADO	ENGINEERING	BUJUMBURA	6,120	16/11/04

Recommendation 3

ONUB Administration should develop target annual utilization rates for vehicles and establish a system to rotate high mileage vehicles with lower ones to ensure that all vehicles in the fleet can be used evenly and for the envisaged economic life span of between 6 and 10 years (AP2005/648/08/03).

17. *ONUB accepted recommendation 3 and stated that most of the vehicles in its fleet recorded low mileages in 2005 because the fleet was relatively new and Burundi is a small country. It was therefore decided to begin vehicle rotation in 2006. As a Mission policy, vehicle rotation would be carried out after every six (6) months/30,000 Kilometers. Rotation of vehicles has started and vehicles assigned to military observers are currently being rotated because of high mileage. Based on the Mission's response, recommendation 3 has been closed.*

Inadequate monitoring of vehicle fuel consumption

18. The Mission supplies fuel to UN-owned vehicles at the request of staff members, who submit the original fuel issue vouchers together with trip tickets detailing trips undertaken and distances travelled monthly to the Trip Ticket Office. On the basis of these, the Office computes the fuel consumption rate for the vehicle but there is no evidence of follow up action taken in instances where fuel consumption for the month is higher than the average expected for the type of vehicle. The Office explained that this was because the timing of refuelling of vehicles relative to the end of the month may distort the results. To smooth out these effects, OIOS reviewed fuel consumption covering the six-month period from July to December 2005 and observed fuel consumption rates as high as 2.69 kilometres per litre among light vehicles. OIOS is informed that the average for such vehicles is 7 kilometres per litre. Such high consumption could be the result of vehicle malfunction or a situation worthy of further investigation.

19. OIOS further noted that the Fuel Cell relies on Transport Section to monitor fuel consumed by UN-owned vehicles and the Mission has shelved plans to implement the fuel log system in view of its imminent downsizing.

Recommendation 4

ONUB Administration should strengthen the monitoring of fuel consumption by UN-owned vehicles by following up cases of consistently higher than expected monthly fuel utilization. Where high consumption rates are not due to vehicle malfunctions, such

cases should be forwarded to the Fuel Cell for further investigation and appropriate corrective action (AP2005/ 648/08/04).

20. *ONUB accepted recommendation 4 and stated that the records available confirm that the fuel consumption of almost all ONUB vehicles falls within the manufacturer's specifications because most of the vehicles are relatively new and are maintained in accordance with UN standards. However, monitoring of vehicle fuel consumption is an on-going exercise. Transport Section has not so far detected any case of UN-Owned Equipment consistently consuming fuel higher than the prescribed rate. However, the Section will ensure that cases of high consumption which are not due to vehicle malfunctioning are reported to the Fuel Cell. The Fuel Cell has now commissioned the Mission Electronic Fuel Accounting System (MEFAS) which was implemented on 30 April 2006 in ONUB. Based on the Mission's response, recommendation 4 has been closed.*

Vehicles not fitted with HF and VHF radios

21. Since the mission area is under multiple security phases, i.e., 2, 3 and 4, it is a requirement of the United Nations Minimum Operating Security Standards that all vehicles are fitted with high frequency (HF) and very high frequency (VHF) radios. OIOS observed that approximately 50 vehicles have not been fitted with radios thus limiting the ability of staff members to communicate with the relevant officials in the case of any eventualities.

Recommendation 5

ONUB Administration should ensure that radios are immediately installed in all vehicles in accordance with the requirements of the United Nations Minimum Operating Security Standards (AP2005/648/08/05).

22. *ONUB accepted recommendation 5 and advised that installation of HF and VHF radios onto the vehicles by CITS is in progress. Recommendation 5 remains open pending receipt of documentation from ONUB confirming that all vehicles have been fitted with HF/VHF radios.*

Delays in installing the Carlog system

23. To improve the management of its fleet, ONUB acquired the Carlog electronic vehicle data collection system (Carlog) that provides detailed information on vehicle usage and includes some safety and security features. The system was delivered to the Mission between June and July 2005 at a cost of approximately \$280,000. However, it could not be installed in vehicles until January 2006 due to delays in recruiting technicians to carry out the installation. OIOS is informed that the installation is expected to be completed by May 2006.

24. The delay in installing the Carlog system has denied ONUB the opportunity to take full advantage of its benefit, causing the Mission to continue with the inefficient alternative of obtaining information on vehicle usage via trip tickets that are not always submitted by staff members. With the forthcoming liquidation of the ONUB and anticipated redeployment of vehicles to other mission(s), the investment in Carlog may not be worthwhile unless the receiving missions have similar systems and physical infrastructure. OIOS recognizes that the delay in installing Carlog was outside the control of the Mission and therefore makes no recommendation in this regard.

C. Warehouse management

Maintenance of inventory records

25. ONUB Transport Section operates a warehouse carrying inventory of tools and spare parts valued at approximately \$1.58 million, including Carlog components currently being installed. This represents roughly 10% of the value of the vehicle fleet and is within the guidelines set by the Transport Manual. Inventory records are maintained in the Galileo Inventory Management System with details of receipt of spares being recorded by the Receiving and Inspection Unit and issuance by the Warehouse Unit. The system can produce on request a listing of inventory on hand. However, discussions with personnel in the Warehouse Unit revealed that they are yet to receive the training required to enable them to use effectively this functionality.

26. The Warehouse Unit conducted a 100% stock count of its inventory in June and November 2005 but the results of the count are yet to be reconciled to the balances produced by Galileo. During the audit, OIOS conducted a count of a sample of 44 items with value of \$5,000 and above, and attempted to reconcile the count with balances on Galileo. The following observations were made:

- i. Items are issued from the warehouse without preparing an issue voucher and/or updating Galileo. For example,
 - Tools issued for use within the Transport Section and approximately 1,200 license plates already fitted on vehicles were not issued out of inventory.
 - Windshield and door glass assembly units for an armoured Land Cruiser were observed being installed on 19 December 2005 but the issue voucher was only prepared on 22 December 2005. These items are still reflected in inventory in February 2006. Further analysis revealed that the issuance had been physically entered in Galileo but the system has failed to update the inventory balance. OIOS was informed that this and other systems malfunctions have been reported to the Communications and Information Technology Section who in turn are pursuing the issue with UN Logistics Base.

Delays and omissions in updating information in Galileo inflate the value of the inventory being held by the Mission and have also led to a query from UN headquarters in January 2006 regarding excessive stock levels.

- ii. Counts of fuel and oil filters could not be reconciled to Galileo. The Unit explained that some erroneous entries had been made on the system and are under investigation.

Recommendations 6 to 8

ONUB Administration should:

- i. Arrange for pertinent staff to be trained to effectively use all relevant modules of the Galileo Inventory System and the related reporting tool, Business Objects, to enable them to extract the

information required for the performance of their duties (AP2005/648/08/06);

ii. Ensure that inventory records are kept up to date and all stock movements are promptly recorded in Galileo. The accuracy of such records should be confirmed by conducting periodic stock counts and reconciling the results with the information held in the system (AP2005/648/08/07); and

iii. Pursue the resolution of the problem of inaccurate reporting being experienced with the Galileo Inventory Management System with the UN Logistics Base (AP2005/648/08/08).

27. *ONUB accepted recommendation 6 and stated that staff in the Property Control and Inventory Unit (PCIU) and Communications and Information Technology Section (CITS) have provided on-the-job training to Transport Stores staff on the use of Galileo and Business Object but formal training is being organized. Recommendation 6 remains open pending receipt of documentation from ONUB showing that it has been fully implemented.*

28. *ONUB accepted recommendation 7 indicating that data entry is currently carried out/updated on a daily basis and stock taking exercises are carried out periodically and results reconciled with Galileo data base. Recommendation 7 remains open pending receipt from ONUB of a copy of the reconciliation of the latest periodic stock count with the Galileo records.*

29. *ONUB accepted recommendation 8 noting that it is common knowledge that Galileo has inherent problems which need to be solved. The most serious problem is replication of line items. Many line items in the inventory were replicated which inflated the value of the Mission's inventory. Transport Section has reported this problem to CITS. Replication of line items has reduced significantly which confirms that the fault has been rectified by CITS and the UN Logistics Base. Based on the Mission's response, recommendation 8 has been closed.*

D. Vehicle accidents and incidents

Review of vehicle accidents/incidents

30. Between the Mission's inception and 31 December 2005, 298 accidents involving UN Owned Equipment (UNOE) and 391 incidents had been reported (e.g., damage to vehicles in the absence of the driver including vandalism, theft of components, etc.) as analyzed below:

Table 3: Analysis of accidents and incidents involving UNOE

	Count	Estimated Repair Costs	Actual Repair Cost
Accidents			
Accident involving both injured, Third party & UN staff	5	\$2,152	\$2,297
Accident involving third party	161	83,876	30,197
Accident involving third party national injured	1	40	-
Accident involving UN Only	130	78,206	24,888

	Count	Estimated Repair Costs	Actual Repair Cost
Fatal accident involving third party National	1	271	255
Sub-total	298	164,545	57,637
Others			
Incident	252	119,487	18,167
Incident / Lost	4	946	820
Theft of component	4	314	547
Vandalism	131	18,940	4,851
Sub-total	391	139,686	24,385
Grand Total			
	689	\$304,231	\$82,022

Source: Galileo database

31. The statistics of accidents involving contingent owned equipment are not readily available; however, fifteen cases involving the military have been or are being investigated by the Board of Inquiry, 10 of which were fatal. Mission-wide, there have been claims by third parties amounting to \$1.07 million, with approximately \$140,800 settled to date and \$508,800 dismissed. The Mission has made several efforts to raise awareness on road safety issues and takes disciplinary action against staff including withdrawing driving privileges. OIOS commends the Mission for the firm approach taken towards accident prevention and urges intensification of efforts to resolve pending third party claims in the light of the downsizing of the Mission.

E. Other matters

Procurement

32. OIOS reviewed the status of Transport Section requisitions raised in the financial year 2005/06 and observed a number of long outstanding requisitions for which purchase orders are yet to be issued as illustrated below:

Requisition No.	Date of Approval	Details	Amount
6TRP-05	5 Aug. 05	Maintenance of vehicles (Toyota Burundi)	\$20,000
6TRP-06	5 Aug. 05	Maintenance of vehicles (AutoTech)	20,000
6TRP-14	9 Nov. 05	Purchase Pirelli tyres	108,125
6TRP-20	9 Nov. 05	Windshields for Nissan Patrol Y61	12,000

33. Further investigation revealed that the delay in issuing the purchase orders for requisition nos. 5, 6 and 20 was attributable to staff movement within the Procurement Section. Requisition no. 14 was delayed because it had initially been rejected by the Procurement Section as the brand of tyres to be purchased had been stipulated by the requisitioner, contrary to Procurement rules. Transport Section maintains that the brand of tyres specified (Pirelli) has proven to be the best suited for the Mission's terrain and did not revise the requisition until 31 January 2006. Meanwhile, there are currently 6 vehicles off road due to lack of tyres.

Recommendations 9 and 10

ONUB Administration should:

- i. Ensure that adequate arrangements are made to cover the duties of staff on leave to guard against a recurrence of delays in procurement due to staff unavailability (AP2005/648/08/ 09); and
- ii. Obtain permission from UN Headquarters to standardize the brand of tyres in use at the Mission, providing any technical justification that may be required as allowed under Rule 105.16 (a) (ii) of the UN Financial Regulations and Rules (AP2005/648/08/10).

34. *ONUB accepted recommendation 9 stating that the Procurement Section has ensured that requisitions from the Transport Section are being given prompt attention and the lead time has reduced.* Based on the Mission's response, recommendation 9 has been closed.

35. *ONUB did not accept recommendation 10, stating that while it is sound in principle, the recommendation has been overtaken by events. Due to the downsizing and impending closure of ONUB, there will be no requirement for making any bulk order for tyres. It is therefore no longer necessary to seek approval from STS in DPKO for standardization of tyres.* Based on ONUB's response, recommendation 10 has been withdrawn.

Staffing levels

36. The Transport Section has an authorized staffing level of 96 personnel consisting of 2 professional staff, 18 field staff, 2 general staff, 11 UNVs and 63 national staff. At the date of writing this report, the two key positions of Deputy Chief Transport Officer (CTO) and Budget and Training Officer had remained vacant since the inception of the Mission. Further, since the beginning of 2006, the CTO and acting Deputy CTO have both left the Mission. The Section has six other vacant international positions.

37. While current operations do not appear to be severely hampered by the level of vacancies, OIOS is concerned that the Section may be inadequately staffed to cope with the upcoming demanding and sensitive period of liquidating the Mission and repatriating some of its assets.

Recommendation 11

ONUB Administration should take steps to ensure that the Transport Section is staffed with the appropriate number of personnel at the right grade to enable it to execute its functions effectively (AP2005/648/08/11).

38. *ONUB did not accept recommendation 11 explaining that in view of the downsizing and upcoming liquidation of ONUB, there is no longer a requirement to fill the vacant positions as workload in regional support centres has reduced drastically and staff returned to Bujumbura. Furthermore, since the PADP has been completed and only requires updating, and it will not be difficult to prepare for vehicle shipment, it is Management's view that the Transport Section is*

adequately staffed to cope with the challenges ahead during the remaining months of the Mission.
Based on the Mission's response, recommendation 11 has been withdrawn.

VI. ACKNOWLEDGEMENT

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

Copy to: Mr. Jean-Marie Guéhenno, Under-Secretary-General for Peacekeeping Operations
Mr. Philip Cooper, Acting Director, ASD/DPKO
Mr. Karsten Herrel, Chief Administrative Officer, ONUB
UN Board of Auditors
Programme Officer, OIOS
Mr. Malick Diop, Chief Resident Auditor, ONUB

UNITED NATIONS



OIOS Client Satisfaction Survey

Audit of: ONUB Transport Section

(AP2005/648/08)

	1	2	3	4	5
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"/>
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"/>
Your overall satisfaction with the conduct of the audit and its results.	<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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