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INTEROFFICE MEMORANDUM MEMORANDUM INTERIEUR

INTERNAL AUDIT DIVISION  
OFFICE OF INTERNAL OVERSIGHT SERVICES

TO: Mr. Alan Doss  
A: Special Representative of the Secretary-General  
United Nations Mission in Liberia

DATE: 25 January 2007

REFERENCE: AUD-7-5:16 (07-00033)

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



SUBJECT: **OIOS Audit No. AP2006/626/04: Management of non-expendable assets in UNMIL**  
OBJET:

1. I am pleased to present herewith our final report on the audit of the above subject, which was conducted during February to April 2006.
2. We note from your response to the draft that UNMIL has accepted all but one of the recommendations. Based on the response, we are pleased to inform you that we have closed recommendations 2, 4, 6 and 8 and withdrawn recommendation 5. In order for us to close out the remaining recommendations, we request that you provide us with additional information as indicated in the text of the report. Please refer to the recommendation number concerned to facilitate monitoring of their implementation status. Please note that OIOS will report on the progress made in implementing its recommendations, particularly those designed as critical (i.e., recommendation 3), 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.
4. I take this opportunity to thank the management and staff of UNMIL for the assistance and cooperation provided to the auditors in connection with this assignment.

Copy to: Mr. Jean-Marie Guéhenno, Under-Secretary-General for Peacekeeping Operations  
Mr. Philip Cooper, Director, ASD/DPKO  
Mr. Ronnie Stokes, Director of Administration, UNMIL  
Mr. Swatantra Goolsarran, Executive Secretary, UN Board of Auditors  
Mr. Jonathan Childerley, Chief, Oversight Support Unit, Department of Management  
Mr. Mika Tapio, Programme Officer, OIOS  
Mr. Prances Soosa, Chief Resident Auditor, UNMIL

Office of Internal Oversight Services

Internal Audit Division



**Management of non-expendable assets in UNMIL**

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**Audit no:** AP2006/626/04  
**Report date:** 25 January 2007  
**Audit team:** Kimondo Karanu, Auditor-in-Charge

## **EXECUTIVE SUMMARY**

### **Management of non-expendable assets in UNMIL (Assignment No. AP2006/626/04)**

OIOS conducted an audit of the management of non-expendable assets in UNMIL during the period February to April 2006. The main objective of the audit was to establish whether United Nations Owned Equipment (UNOE) acquired by UNMIL was properly accounted for, adequately controlled, efficiently utilized, well maintained and properly disposed of.

The initial procurement of assets for UNMIL was largely reactive due to the lack of acquisition planning during the start-up phase. Failure to promptly record the receipt and rapid deployment of assets at the start of the Mission resulted in a backlog of transactions to be recorded in the asset database, and incompleteness of inventory records. Security of the assets in stock and the controls instituted against misuse of assets in use appeared to be satisfactory. Allocation and application of assets was generally appropriate, and maintenance practices were also satisfactory. However, responsibilities for asset management were not clearly communicated to staff, and demarcation of responsibility between the Property Control & Inventory Unit and the four Self Accounting Units was unclear.

To ensure that UN property in UNMIL is effectively controlled, efficiently utilized, and economically disposed of, OIOS makes a number of recommendations including the following:

The UNMIL Administration should:

- Dispose of surplus assets in accordance with established procedures;
- Establish accountability for the items missing from unit stock and for assets issued to users but reported not found;
- Ensure that Chiefs of CITS and Engineering Sections initiate the write-off of unserviceable assets and update the property records in Galileo;
- Explore the possibility of using 'total cost of ownership' contracts and 'service level agreements' with vendors;
- Separate good generators from unserviceable ones and keep the good ones ready for deployment;
- Develop and issue job descriptions for asset managers, and improve coordination between asset managers, the Property Control and Inventory Unit and regional offices.

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## LIST OF ABBREVIATIONS

ADU	Asset Disposal Unit
BOI	Board of Inquiry
CITS	Communications and Information Technology Section
COE	Contingent Owned Equipment
DOA	Director of Administration
DPKO	Department of Peacekeeping Operations
ICT	Information and Communications Technology
MOVCON	Movement Control
LPSB	Local Property Survey Board
OIOS	Office of Internal Oversight Services
PCIU	Property Control and Inventory Unit
R&I	Receiving and Inspection
SAU	Self Accounting Unit
UNMIL	United Nations Mission in Liberia
UNOE	United Nations Owned Equipment

## I. INTRODUCTION

1. OIOS conducted an audit of the management of non-expendable assets in the United Nations Mission in Liberia (UNMIL) from February to April 2006. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

2. The purpose of asset management is to enable an organization to know, with reasonable accuracy, what it owns and where it is located throughout the life cycle of every asset. According to the Department of Peacekeeping Operations (DPKO) policy on property control, the property owned by field missions is managed over a life cycle of four phases: procurement and initial provision; receiving and inspection; use, warehousing and maintenance; and write-off and disposal.

3. A Property Control and Inspection Unit (PCIU) has been set up in UNMIL and charged with the responsibility for overall management of mission-level property accounting and records. Other units such as Movement Control (MOVCON), Receipt and Inspection (R&I), Self Accounting Units (SAUs), Asset Disposal Unit (ADU) and the Local Property Survey Board have various management responsibilities at certain stages in the assets' life cycle. The Director of Administration (DOA) in UNMIL administers and maintains property records and controls assets by delegation of authority granted by the Under-Secretary-General for Management and pursuant to Financial Rules 105.20 and 105.21. As of 18 April 2006, UNMIL had recorded a total of 37,440 assets acquired at a cost of \$135.8 million. These assets were distributed among four separate SAUs, as shown in Table 1.

**Table 1: Distribution of non-expendable assets in UNMIL**

	Number of Assets	Cost
<b>Transport Section</b>	1,938	\$46,777,935
<b>Engineering Section</b>	9,137	40,879,784
<b>Communications and IT Section</b>	20,843	37,013,673
<b>Supplies Section</b>	5,522	11,189,908
<b>Total Cost</b>		<b>\$135,861,300</b>

4. Since 2003, assets in UNMIL have grown as indicated in Table 2.

**Table 2: Assets in UNMIL as at 30 June for each period**

2003 - 2004	2004 - 2005	2005 - 2006
\$64,907,115	\$116,076,839	\$134,750,227

5. The comments made by the Management of UNMIL on the draft report have been included in the report as appropriate and are shown in italics.

## II. AUDIT OBJECTIVES

6. The main objective of the audit was to establish whether United Nations Owned Equipment (UNOE) acquired by UNMIL was properly accounted for, adequately controlled, efficiently utilized, well maintained and properly disposed of.

## III. AUDIT SCOPE AND METHODOLOGY

7. The audit covered property acquired since the Mission's inception in November 2003 up to February 2006. This included non-expendables and attractive/special items acquired by purchase, rental, loan or other means but did not include expendable property. The audit also did not include contingent-owned equipment (COE).

8. Discussions were held with responsible managers and staff of the various functions involved in asset management. A representative sample of records was examined to assess the accuracy, completeness and timeliness of records and management reports and to determine the adequacy of the controls in place for receiving, inspecting, recording, tracking, maintaining and accounting for the UNOE at UNMIL.

9. An assessment of pertinent risks relating to property management at UNMIL was made based on previous OIOS audits in the Mission and discussions with UNMIL management and staff regarding generally accepted industry practices.

## IV. AUDIT FINDINGS AND RECOMMENDATIONS

### A. Acquisition, control and disposal

#### Surplus assets

10. Acquiring assets according to pre-determined plans would enable UNMIL to align its assets with specific operational objectives and with the overall mandate of the Mission. The budget cycle for peacekeeping operations requires missions to submit budgets one year before commencement of the budget period. The long gap between budgeting and implementation makes it difficult to accurately forecast requirements. Managers resort to applying personal expertise gained from prior experiences to raise requisitions and obligate funds for procurement of assets. Requisitions for assets are more frequently based on evolving needs rather than on pre-determined requirements.

11. Unsolicited and unneeded items that were delivered from other closing missions have increased the burden of storage and the risk of loss from theft and damage. For example, two specialized vehicles (see Picture 1) for towing aircraft were delivered at the Roberts International Airport in Monrovia but were never used, since they were irrelevant to the Mission's needs. Likewise, several pieces of information and communications technology (ICT) assets received from other missions were awaiting disposal (see Picture 2). The Mission needs to dispose of surplus assets and also determine how unsolicited and unneeded items were sent to UNMIL.



**Picture 1: Specialized trucks at Roberts International Airport**



**Picture 2: ICT equipment for disposal**

### **Recommendations 1 and 2**

The UNMIL Administration should:

- (i) Appropriately dispose of surplus assets which have remained unused for long periods and have been determined to be unusable due to unsuitability, damage or wear and tear (AP2006/626/04/01); and
- (ii) Determine why unsolicited and unneeded assets were sent to the Mission and take steps to prevent this in future (AP2006/626/04/02).

12. *The UNMIL Administration accepted recommendation 1 and stated that its implementation is expected to be completed by 30 June 2007. All assets determined to be unusable have been submitted for write-off and disposal in accordance with established procedures. For example, surplus vehicles have been identified and the list submitted to UNHQ for approval. Recommendation 1 remains open pending receipt of documentation from UNMIL showing that it has been implemented.*

13. *The UNMIL Administration accepted recommendation 2 and stated that all unsolicited assets were deployed to the Mission during its initial stages and that most of the assets were used to support mission start-up. Some of the assets have, over time, exceeded operational capacity and usefulness, and have become obsolete. UNMIL has taken steps to write off these assets, and initiate the transfer of serviceable ones to other DPKO missions. UNMIL is now a mature Mission with clearly defined needs for equipment and materials, as well as the necessary processes to prevent the deployment of unsolicited assets to the Mission. Based on the Mission's response, recommendation 2 has been closed.*



## Assets not found

14. According to DPKO policy on property management, all mission assets should be verified at least once every year. Although UNMIL had made efforts to locate all assets, data in the Galileo system at the time of the audit showed that items in stock valued at over \$1 million (see Table 3) were yet to be found. Since these assets had not been issued to anyone, and no personal accountability was established, the Mission faced the risk of having to write off these items without any recoveries. Additional items valued at \$2.1 million were shown to be in use but were yet to be found. Since these items had been issued and personal accountability established, the Mission had a better chance of determining responsibility for losses. Overall, UNMIL was at risk of losing approximately \$3.1 million towards assets yet to be found.

15. A significant number of these assets were delivered to UNMIL at the start up of the Mission when proper systems for recording had not been set up. Due to urgent need at the time, the equipment was distributed to operational areas with the intention of updating the records *post facto*, which resulted in a backlog of recording and tracking the assets. The backlog continues despite efforts by the Mission to locate assets which were either not recorded on receipt, or were recorded but issuance was not updated in the inventory.

**Table 3: Summary of assets "not found"**

<b>SELF ACCOUNTING UNIT</b>	<b>IN UNIT STOCK</b>	<b>IN USE</b>	<b>TOTAL</b>
<b>Communications</b>	\$404,150	\$856,926	\$1,261,076
<b>Information Technology</b>	173,825	271,334	445,160
<b>Engineering</b>	360,266	742,563	1,102,829
<b>Supplies</b>	64,572	210,764	275,336
<b>Transport</b>	19,286	44,022	63,308
<b>Total</b>	\$1,022,099	\$2,125,609	\$3,147,709

### **Recommendation 3**

The UNMIL Administration, in accordance with established procedures, should establish accountability for the items missing from unit stock, before initiating action for their write off. Accountability should also be established for assets issued to users but reported as not found (AP2006/626/04/03).

16. *The UNMIL Administration accepted this recommendation and stated that, while still in the process of reconciling the findings of the audit report with their records, the Self-accounting Units (SAU), in concert with PCIU, continue to reduce the backlog and locate the missing assets through physical verification. The next exercise is scheduled for the period 1 January through 31 March 2007. Following its completion, the records will be updated accordingly and appropriate action taken to establish accountability for any residual assets that may not be located, including investigation by the Security Section and the potential involvement of the Claims Unit, LPSB and BOI. Recommendation 3 remains open pending receipt of documentation from UNMIL showing that it has been implemented.*

## B. Asset portfolio

### Assets in stock

17. Accumulating high levels of assets in stock increases the risk of obsolescence or damage, at the same time diminishing the return on investment. DPKO guidelines allow stock ratios ranging between 10 and 25 per cent of the total items acquired in peacekeeping missions. According to the DPKO policy on property management, the responsibility for proper recording and control of assets is assigned to the Chief of every SAU. Available records however showed that UNMIL held in stock 35 per cent of its total ICT assets, and 34 per cent of its total Engineering assets. Considering that the Mission does not expect further growth in operations, the high stock levels in excess of the DPKO guidelines are potentially unproductive.

**Table 4: Comparison of the value of assets in stock with total assets**

<b>SELF ACCOUNTING UNIT</b>	<b>TOTAL</b>	<b>IN STOCK</b>	<b>STOCK AS % OF TOTAL</b>
<b>CITS</b>	\$35,887,462	\$12,693,755	35%
<b>Engineering</b>	41,308,439	14,095,454	34%
<b>Supplies</b>	10,994,543	2,007,165	18%
<b>Transport</b>	46,414,949	1,935,769	4%
<b>Total</b>	\$134,605,393	\$30,732,143	23% (overall)

18. Further examination revealed that most of the ICT assets reported in Galileo as being in stock were either unserviceable or "not found". For example, out of 120 laptop computers reported in stock, only four were in a usable condition. The warehouse manager indicated that stock ratios were in reality approximately 5 to 8 per cent of the total assets, and that CITS was preparing to request the write-off of unserviceable and surplus equipment with inventory value of approximately \$960,000. The reason given by the Engineering Section for the excess stock was that the Mission considered the high levels to be appropriate for certain items. Besides, some items were difficult to purchase in Liberia, thereby requiring a buffer for the often protracted importation process. The Section had a large amount of unusable equipment but was yet to identify and write off the unserviceable items. The three staff assigned to asset management (one FS-4, one UNV and a local assistant) indicated that they were overwhelmed by the workload which includes issuing, tracking locations and custodians, and updating the records in Galileo.

19. The Galileo inventory system was not operational in UNMIL from the Mission's inception, which caused a backlog that had become difficult to overcome, in addition to keeping pace with normal operations. Furthermore, the accumulation of unserviceable assets in the CITS and Engineering Section, and the backlog in updating property records, had resulted in outdated and incomplete property records which distorted management information. This could also complicate the replenishment of essential equipment required for the Mission's operations.

#### **Recommendation 4**

The UNMIL Administration should ensure that the Chiefs of the Communication and Information Technology and Engineering Sections initiate the write-off of unserviceable assets shown to be in stock and update the property records in Galileo to correctly reflect actual stock levels of serviceable assets (AP2006/626/04/04).

20. *The UNMIL Administration accepted this recommendation, stating that the CIT and Transport Sections have identified all unserviceable assets shown to be in stock and have expedited the write-off process. The updating of records in Galileo was completed on 31 December 2006. Based on the Mission's response, recommendation 4 has been closed.*

#### **C. Operational efficiency**

##### Maintenance and repair practices

21. The DPKO property management policy assigns the responsibility for proper care and operation, including regular maintenance, to end users. The SAUs in UNMIL operated workshops for maintaining and repairing equipment to the extent possible. Preventive maintenance was proactively carried out for motor vehicles and generators but was opportunistic for other assets when faults occurred. OIOS recognizes that conducting preventive maintenance on certain equipment, for example computers, would disrupt operations by withdrawing the equipment from use and therefore concluded that overall, the maintenance practices at UNMIL were adequate.

22. Scheduled maintenance should be proactive, timely and with minimal withdrawal of equipment from operations. Analysis of data available in Galileo indicated, for example, that motor vehicles surrendered to the Transport Workshop for service and repair were ready for collection the same or the following day in 30 per cent of the cases. However, in 26 per cent of the cases, vehicles were held up for over 90 days, often due to the lack of spare parts. Reasons given for the short supply of spare parts were poor procurement planning, delayed delivery of shipments and seasonal surges in requirement, such as for clutches burning out frequently during the rainy season. As a result of long down-times, reserve vehicles required to accommodate occasional exigencies had been depleted, thereby adversely affecting Mission transport operations. In OIOS' opinion, the Mission needs to explore the possibility of using 'total cost of ownership' (TCO) contracts with vendors to cover maintenance and related costs. Under a TCO arrangement, which considers both direct and indirect costs and benefits related to the purchase of an asset, the contract amount is negotiated based on an assessment of all costs – purchase, maintenance and disposal. When a buyer enters into a TCO contract, the vendor not only supplies the items but remains responsible for their maintenance and proper disposal.

#### **Recommendation 5**

The UNMIL Administration should explore the possibility of establishing 'total cost of ownership' contracts with vendors of assets such as motor vehicles, to cover maintenance and disposal operations and costs (AP2006/626/04/05).

23. *The UNMIL Administration did not accept the recommendation and stated that, while the Mission concurs with OIOS that TCO contracts and SLA may be beneficial to the Organization, these would typically be contained in system contracts issued from UNHQ. Because actions relating to system contracts are outside the Mission's control, it is not in a position to accept the recommendation but will convey the recommendation to UNHQ.* Based on the Mission's response, recommendation 5 has been withdrawn.

#### Generator storage

24. Generation of electricity is critical to security and achievement of the Mission's objectives. At the time of the audit, UNMIL had recorded a total of 909 generators in the inventory valued at \$12.9 million. Of these, over 100 lay in the open yard on bare ground (see Picture 3). A backlog in updating records made it difficult to distinguish unserviceable units from good ones. Exposure to the elements during prolonged inactivity was causing damage to good generators, consequently increasing the cost of repair and reducing the expected return on investment. The Mission's maintenance staff agreed that the prevailing conditions were damaging even good generators, which required multiple repairs and were a strain on available resources.



**Picture 3: Generator storage yard**

#### **Recommendation 6**

The UNMIL Administration should ensure that generator units in good condition are stored separately from unserviceable ones, maintain the operable units in a condition ready for deployment, and update the records accordingly (AP2006/626/04/06).

25. *The UNMIL Administration accepted this recommendation and stated that the Engineering Section has implemented the process by which all operable units are stored separately from the unserviceable ones, and labeled accordingly. The updating of records was completed on 30 November 2006.* Based on the Mission's response, recommendation 6 has been closed.

#### **D. Security and proper use**

##### Proper use controls

26. Existing regulations require that UNOE be secured, and prohibit utilization by unauthorized persons. According to the property management policy, the security of property "in use" is the responsibility of the custodians. The proper use of generators, computers, vehicles and other items is therefore the responsibility of the custodians. Assets "in stock" were stored in sufficiently secured warehouses and cases of misuse and theft were effectively detected and reported. To further control

pilferage, management reported plans to install surveillance systems in its warehouses. Recognizing that eliminating misuse is not practically feasible, and considering that the minor and isolated incidences of misuse had negligible impact on UNMIL's operations, OIOS concluded that the controls instituted by UNMIL against misuse of UNOE were satisfactory and compliant with existing UN regulations.

#### Personal accountability

27. Although the property management policy requires that records always identify the staff member accountable for UNOE, the inventory showed allocation to persons different from those actually using the items. For example, a staff member who had 20 portable computers issued to him was not aware of the number of portable computers under his charge, their locations, or who the current users were. The multiple issuances were explained by his responsibility for IT Support in the Mission.

28. At the Engineering and CIT Sections, personal responsibility for large numbers of assets, sometimes running into millions of dollars, was prevalent. These assets were neither in the personal custody nor use of the staff members responsible. For example, one staff member was personally accountable for assets shown in Table 5. This was caused by issuance of property to persons on behalf of the actual users or to technicians for installation, followed by delays in preparing Hand Over/Issue Vouchers and updating them in Galileo.

**Table 5: Assets in custody of a staff member**

<b>Commodity Group</b>	<b>Management Category</b>	<b>Purchase Cost</b>
Broadcast equipment	COM	\$43,557.62
Computer	EDP	12,130.00
Data transmission equipment	COM	3,783.27
Electrical equipment	ENG	11,312.56
HF equipment	COM	7,720.97
Installation equipment and accessories	COM	41,678.18
Link equipment	COM	935,470.05
<b>Monitor</b>	EDP	3,757.00
Network	EDP	55,898.43
Peripherals	EDP	59,109.48
Power supply	COM	50,879.66
Printer	EDP	1,584.62
Satellite equipment	COM	1,533,796.28
Telephone equipment	COM	200,066.57
Test and workshop equipment	COM	12,588.00
Tools-meters-diagnostic	COM	317.80
VHF/UHF equipment	COM	15,657.00
Video & audio equipment	SUP	1,800.00
<b>Total</b>		<b>\$2,991,107.49</b>

29. It seemed unreasonable to burden staff members with custody of infrastructural installations that they have no personal control over, and which caused difficulty in handing them over from the technicians, since no one was willing to take them over. As many assets have changed hands without updating the inventory, verification of assets depended largely on the volition of unknown custodians. OIOS could therefore not rely on the available data to confirm whether UNOE was always allocated appropriately and in the best interests of the Mission.

#### **Recommendation 7**

The UNMIL Administration should assign custody of property to the actual end users where applicable and accordingly update the inventory with the actual condition, location and custodian in a timely manner (AP2006/626/04/07).

30. *The UNMIL Administration accepted this recommendation but stated that, according to DPKO policy, the management of property in peacekeeping missions is centered on personal responsibility. The vast majority of assets referred to in the report represent infrastructural equipment deployed throughout the country and is critical to supporting the Mission. The issue as it relates to the infrastructural assets has been referred to DPKO for policy review. Recommendation 7 remains open pending receipt of documentation from UNMIL showing that it has been implemented.*

#### **E. Organization**

31. The DPKO property management policy states that “the Units involved in property management in a mission may all form part of one section (General Services Section) or be split between Administrative and Technical Services”. In UNMIL, the four SAUs reported to the Chief of Integrated Support Services (CISS) whereas the PCIU reported to the Chief of General Services. Asset Managers reported to their respective Chiefs of Section except in the Engineering Section where the Asset Manager reported through the Chief of Materials Management Unit. Except for the Asset Manager in CITS who had a proper job description, other asset managers were unclear about their duties and responsibilities, which may have led to observed delays in decisions and action, and failure to take responsibility for tracking assets.

32. Although movement of assets located in outlying regions away from Mission headquarters was frequent, no property control liaison had been established. Verification was being carried out by visits by PCIU staff members from Mission headquarters. The verification staff faced many logistical difficulties, especially when traveling to distant locations and not finding the custodians of the assets on location.

33. The importance of asset management functions requires assignment of staff with adequate managerial capability. Although asset managers in the various SAUs could skillfully operate the Galileo inventory system, they demonstrated varying degrees of managerial skills. Staff members working in warehouses also lacked multiple skills that would allow for easy rotation of duties.

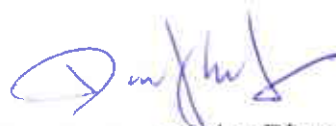
### **Recommendation 8**

The UNMIL Administration should issue job descriptions to asset managers, improve coordination between asset managers, the Property Control and Inventory Unit and regional offices, and assign staff members with adequate skills for asset management functions (AP2006/626/04/08).

34. *The UNMIL Administration accepted this recommendation and stated that job descriptions for the asset managers were finalized on 31 October 2006. The SAUs and PCIU have improved collaboration and meet on a regular basis to correct discrepancies and capture changes onto Galileo. The SAUs continue to train and cross-train their staff in different areas of expertise to expand the knowledge base and ensure that qualified personnel are assigned to asset management roles. Based on the Mission's response, recommendation 8 has been closed.*

### **V. ACKNOWLEDGEMENT**

35. We wish to express our appreciation to the management and staff of UNMIL for the assistance and cooperation extended to the auditors during this assignment.



Dagfinn Knutsen, Acting Director  
Internal Audit Division, OIOS

UNITED NATIONS



OIOS Client Satisfaction Survey

Audit of: Management of non-expendable assets in UNMIL

(AP2006/626/04)

	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"/>
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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: \_\_\_\_\_

*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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 By mail: Room DC2-518, 2 UN Plaza, New York, NY 10017 USA  
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