



INTERNAL AUDIT DIVISION

REPORT 2024/040

Audit of time and attendance management in the United Nations Interim Security Force for Abyei

The management of time and attendance in UNISFA needed significant improvements, including awareness campaigns on policy and staff and manager responsibilities, effective monitoring through regular data analysis, and addressing accountability for non-compliance in a timely and effective manner

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Audit of time and attendance management in the United Nations Interim Security Force for Abyei

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of time and attendance management in the United Nations Interim Security Force for Abyei (UNISFA). The objective of the audit was to assess whether UNISFA managed international and locally recruited staff time and attendance effectively and efficiently, in accordance with applicable policies. The audit covered the period from April 2019 to September 2023 and included a review of the: (a) control environment; (b) absence recording and approval; (c) monitoring of absences and flexible working arrangements; and (d) danger pay and daily subsistence allowances.

The management of time and attendance in UNISFA needed significant improvement. The control environment was weak due to a lack of awareness of and compliance with the established time and attendance policies and procedures. OIOS identified several instances of a) unauthorized absence, b) payment of entitlements that did not meet eligibility criteria, c) retrospective leave approval, and d) overpayment of danger pay and daily subsistence allowance, which together were estimated at \$469,000 in terms of their financial implications. Prolonged absences, including of some senior managers, presented the risk of disrupting the Mission's operations.

OIOS made nine recommendations. To address issues identified in the audit, UNISFA needed to:

- Strengthen the control environment for time and attendance management by improving risk management and enhancing staff awareness of their responsibilities for compliance with time and attendance related policies.
- Establish key performance indicators (KPIs) for leave approvals and hold Time Managers accountable for ensuring that staff leave requests are processed and approved as per the KPIs; and actively monitor leave requests pending in Umoja and ensure they are promptly cleared.
- Utilize available Umoja reports to monitor and timely resolve pending rejected leave applications.
- Direct Time Managers to verify that staff have submitted rest and recuperation travel requests along with their leave requests to allow RSCE Human Resource Partners adequate time to review eligibility and approve related absences and travel.
- Modify the movement of personnel approval process to ensure that approved absences are recorded in Umoja before travel approval is granted; develop monitoring mechanisms to timely detect unauthorized staff absences; and conduct a one-time examination of staff absence records covering the audit period and recover the unauthorized absences, including 1,363 days identified by the audit.
- Establish leave plans and monitoring processes for staff working in offices outside the Mission headquarters.
- Monitor telecommuting absences recorded in Umoja and ensure they are supported by approved flexible working arrangement forms; promptly notify the RSCE of flexible working arrangements with durations that affect entitlements, ensuring timely adjustments are made; and conduct a one-

time examination of all flexible working arrangements covering the audit period and recover any overpaid entitlements resulting from them, including the \$51,612 identified by the audit.

- Utilize data analytics to actively monitor staff danger pay claims, ensuring they accurately reflect the actual dates spent in danger pay areas, including when leave recorded in Umoja is followed by a weekend or holiday and when cumulative official business travel absences exceed seven days; and conduct a one-time examination of staff members' eligibility for danger pay covering the audit period and the corresponding allowances to recoup any overclaims made, including the \$155,811 identified by the audit.
- Ensure that staff serving as Travel Shipment Approvers accurately review and validate daily subsistence allowance claims; and liaise with RSCE to conduct a one-time examination of daily subsistence allowance and lump sum payments covering the audit period, and recover any overpaid amounts including the \$21,690 identified by the audit.

To address an issue identified in the audit, RSCE needed to:

- Ensure its Human Resources Partners fully discharge the responsibility to: review pending leave requests in the Umoja system as part of the separation process and ensure the correct computation of annual leave commutation; confirm staff eligibility before approving entitlement travel and granting the parental leave quota; and adjust uncertified sick leave quota balances during staff reappointment within the same leave cycle.

UNISFA and RSCE accepted all recommendations and have initiated action to implement them. Action required to close the outstanding recommendations is indicated in Annex I.

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Audit of time and attendance management in the United Nations Interim Security Force for Abyei

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of time and attendance management in the United Nations Interim Security Force for Abyei (UNISFA).
2. UNISFA was established through the United Nations Security Council Resolution 1990 of 27 June 2011 with a mandate to monitor and verify the demilitarization of the Abyei area and to protect civilians under imminent threat of physical violence. The budget for UNISFA from 1 July 2022 to 30 June 2023 was \$263 million, which provided for the deployment of 130 military observers, 3,120 military contingent personnel, 148 United Nations police officers, 492 formed police personnel, 187 international staff, 93 locally recruited staff, and 37 United Nations Volunteers.
3. Time and attendance management is essential for ensuring staff are present and punctual. It plays a significant role in enhancing productivity, ensuring payroll accuracy, maintaining compliance, and managing staff efficiently. The administration of time and attendance for civilian staff, which includes international and locally recruited staff, is governed by the United Nations Staff Regulations and Rules (ST/SGB/2023/1), and relevant administrative instructions.
4. The responsibility for managing time and attendance involves multiple parties, as presented in table 1.

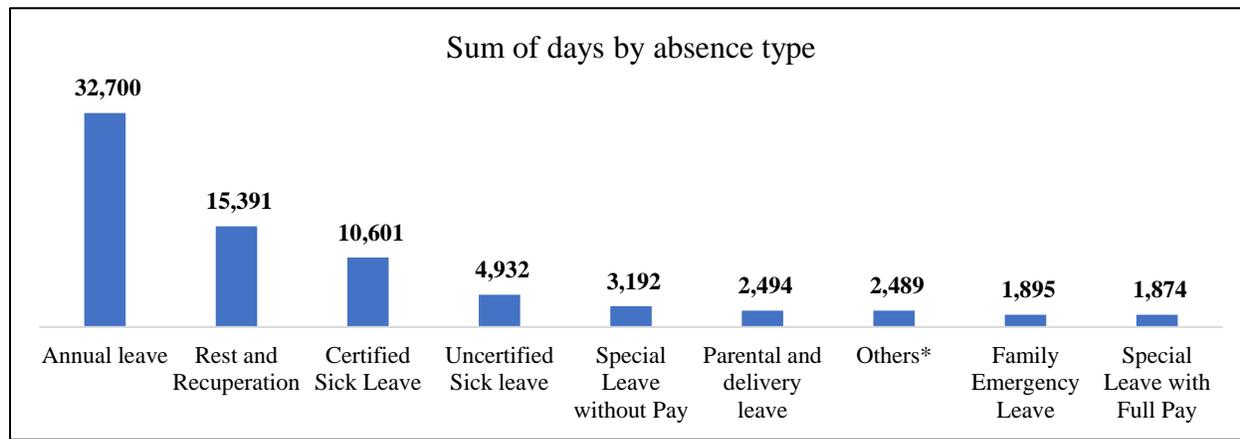
Table 1: Summary of time and attendance management roles and responsibilities

Party	Responsibility
Staff	Timely submit leave requests for approval; certification of monthly and annual time statements; and travel requests and related expense reports for absence entitlement travels.
Time Manager	Review, endorse, and approve leave requests, view absence balances, and monitor staff leave and attendance.
UNISFA Human Resource Unit	Provide guidance and support to staff related to leave and attendance. Monitor staff compliance with policy in liaison with Time Managers.
Regional Service Centre Entebbe (RSCE) Human Resource Partner	First approver for certified sick leave of 20 days or less and maternity leave. Second approver for rest and recuperation and special leave. Raise parental leave quota and approve parental leave. Validate eligibility for absence entitlement travel.
Time Administrator	Create leave requests on behalf of staff members and monitor time and attendance.
Medical Officers	Approve certified sick leave over 20 days at respective locations.
Acting Head of Mission and Force Commander	Grant time and attendance exceptions within the delegation of authority and policy.

5. Time and attendance for international and locally recruited staff is managed through the Umoja system. The Human Resource Unit at UNISFA is tasked with providing staff with guidance and support regarding time and attendance and collaborating with staff supervisors to monitor adherence to policies. The Human Resources Unit is headed by a Chief Human Resources Officer at the P-4 level, to whom report eight staff, comprising one professional staff, three field support staff, two national staff and two United Nations Volunteers.

6. The total number of leave days taken by staff in UNISFA from April 2019 to September 2023 is shown in figure 1.

Figure 1: Number of leave days by absence type for international and locally recruited staff



^{1*} Source: Umoja absence report for UNISFA

7. Comments provided by UNISFA and RSCE are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

8. The objective of the audit was to assess whether UNISFA managed international and locally recruited staff's time and attendance effectively and efficiently, in accordance with applicable policies.

9. This audit was included in the 2023 risk-based work plan of OIOS due to operational and financial risks related to the management of time and attendance in UNISFA.

10. OIOS conducted this audit from August 2023 to January 2024. The audit covered the period from April 2019 to September 2023 for data and trend analysis and April 2021 to September 2023 for fieldwork testing. Based on an activity-level risk assessment, the audit covered higher and medium-risk areas in time and attendance management, including: (a) control environment; (b) absence recording and approval; (c) monitoring of absences and flexible working arrangements; and (d) danger pay and daily subsistence allowances (DSA).

11. The audit methodology included: (a) interviews of key personnel involved in time and attendance management; (b) review of relevant supporting documents for sample leaves; (c) analytical review of Umoja data related to absence and attendance; (d) retracing the movement of a sample of 48 staff from the Mission to verify their absence records; (e) recalculating the daily service allowance for official business travel based on a sample of 40 staff; and (f) analyzing the correlation between danger pay claims and absence and attendance reports to identify instances of potential overclaiming of danger pay allowances.

12. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

^{1*} Others include leave types with less than a thousand days such as administrative leave with pay, half sick leave with half annual leave, compensatory time-off use, travel time, sick leave with half pay, floating holiday and unauthorized absence.

III. AUDIT RESULTS

A. Control environment

Need to improve the control environment for time and attendance

13. A robust time and attendance control environment ensures transparency and accountability, reducing risks such as unauthorized absences and potential disruptions to operations. It involves establishing clear policies, controls, procedures and systems for managing staff absences, supported by effective supervision and monitoring. The robust control environment is also based on strong commitment by staff members, including senior management, who bear the primary responsibility of ensuring the accuracy and timeliness of attendance records.

14. The time and attendance control environment was weak in UNISFA. This was attributed to a lack of awareness of and compliance with the established time and attendance policies and procedures. For instance, staff members formally requested leave after leave had already started or ended, which means they proceeded on leave without the appropriate approval by Time Managers. Furthermore, Time Managers themselves were often not timely reviewing and approving leave requests. OIOS identified occurrences of unauthorized absences, payments of entitlements that did not meet eligibility criteria, retrospective leave approvals, and overpayment of danger pay and DSA. OIOS also observed that some staff members combined different types of leave to prolong their absences away from the Mission, contrary to administrative instruction ST/AI/2018/10.

15. The average time spent away from the duty station in Abyei for the audit sample of 37 out of 187 international staff absences was 30 per cent for the period between April 2021 and September 2023. OIOS found three instances of international staff members recording extended absences that kept them outside the duty station for more than 50 per cent of the same period. Two of the three staff members were senior managers, with absence rates of 56 per cent and 68 per cent respectively. While such extended leaves did not violate policy, prolonged absences from the duty station of those in senior management roles could negatively impact the operation of UNISFA.

16. In interviews, Mission management acknowledged their awareness of, and the operational challenges posed by, the issues highlighted in above paragraphs 14-15.

17. Irregularities in time and attendance remained undetected or unaddressed due to inadequate supervision and monitoring, weakening the Mission's control environment and operations and resulting in possible overpayment of various entitlements and leave balances, as summarized below based on the audit sample:

- Unrecorded absences estimated at \$229,581.
- Overpayment of hardship allowances and education grants to staff telecommuting away from the duty station amounting to \$51,612.
- Potential overpayment of danger pay of \$155,811 to staff away from danger pay qualifying areas.
- Overpayment of daily subsistence allowance and travel lumpsum amounting to \$32,901.

<p>(1) UNISFA should strengthen the control environment for time and attendance management by: (a) comprehensively identifying the risks in time and attendance management and implementing effective remediation measures; and (b) enhancing staff awareness of their responsibilities for compliance with time and attendance related policies.</p>
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UNISFA accepted recommendation 1 and indicated that UNISFA Human Resource has issued frequent broadcasts advising staff members, managers and attendance monitors to adhere to the rules and regulations pertaining to time and attendance. The process is self-service once a staff member initiates a travel request in Umoja Employee Self-Service. The Mission will continue to remind staff and engage with RSCE on their responsibilities for time and attendance.

B. Absence recording and approval

Need for timely approval of absences

18. Staff are required to request leave in advance and refrain from taking absences without authorization, except in circumstances beyond their control. This protocol ensures resource planning that balances employee well-being and mission productivity.

19. OIOS review of the population of annual leave approvals revealed that 21 per cent of annual leave requests were approved after the leave had ended with an average delay of 34 days, as shown on table 2. One of the contributing factors to delayed approval was the late submission of leave requests, with 63 per cent of these requests initiated after the leave had either started or ended.

Table 2: **Retrospective approval of annual leave**

Leave cycle period	Total requests	Requests approved after leave end date	Delay range in days	Percentage of delayed approval
2018-2021 ²	12	10	4 to 1,340	83%
2021-2022	1,074	205	1 to 671	19%
2022-2023	1,290	308	1 to 341	24%
2023-2024	693	110	1 to 115	16%
Total	3,069	633		21%

Source: Data extracted from Umoja

20. The leave requests monitoring report in Umoja serves to track leave requests submitted by staff members for approval through the ESS module on Umoja. These leave requests undergo various status as they progress through approval, including “Error, Posted, Rejected, Sent, and Withdrawn”. OIOS analyzed the monitoring report for leave requests raised between April 2021 and September 2023 and noted 55 requests with a “Sent” status which would indicate that they were still pending approval by Time Managers and other relevant authorizers. Upon further examination, the absences corresponding to 35 requests, amounting to a total of 129 days consisting mostly of annual leave, had been taken by staff members as verified through flight manifests. However, these absences were not officially recorded because they were not approved by the relevant authorizers.

21. These gaps occurred due to inadequate monitoring of pending leave requests in Umoja by Time Managers, leading to requests not being timely reviewed and approved. Additionally, UNISFA HR did not utilize the monitoring reports to identify and promptly address leave requests that necessitated further resolution.

² These are leave requests submitted in April 2018 to March 2021 which were subsequently approved during the audit period.

- (2) UNISFA should: (a) establish key performance indicators (KPIs) for leave approvals and hold Time Managers accountable for ensuring that staff leave requests are processed and approved as per the KPIs; and (b) actively monitor leave requests pending in Umoja and ensure they are promptly cleared.**

UNISFA accepted recommendation 2 and stated that it would establish KPIs for leave approvals ensuring Time Managers are accountable for time and attendance matters in their respective offices. Staff members will be reminded that they are accountable for ensuring requests for leave are made against a positive balance and any requests which fall into a negative should follow the administrative instructions for advance leave for Chief Human Resource Officer approval. In Umoja, the leave monitoring report shall be used to aid in the monitoring of pending leave requests.

Need for timely action on rejected leave applications

22. An enhancement to the Umoja time management module implemented in October 2022 provides that when a certified sick leave (CSL) request is rejected and corrective action must be taken, staff would receive three notifications at 15-day intervals. If no action is taken within 60 days of the initial notification, Umoja converts rejected sick leave days into unauthorized absences.

23. OIOS reviewed rejected CSL applications that required corrective action during the audit period using Umoja leave reports. RSCE or UNISFA medical services had rejected applications submitted by 9 staff, totaling 200 leave days, due to insufficient supporting documentation. These rejections lacked retroactive resolution, which should have included providing adequate supporting documentation for the CSL or converting the absence to annual leave or unauthorized absence. Of the 200 leave days, 125 days were raised before the Umoja enhancement while 75 days were raised after the enhancement.

24. A further analysis of a sample of 65 rejected leave requests relating to other absence types revealed 6 additional instances where staff absences totaling 83 days occurred despite the rejection. The unauthorized leaves were not rectified to the applicable leave or unauthorized absence.

25. This occurred due to staff neglecting to take corrective action on rejected leave submissions. Additionally, UNISFA HR, in collaboration with RSCE HR, did not monitor the rejected leave applications report in Umoja to ensure that rejected requests were subsequently resolved.

- (3) UNISFA should utilize available Umoja reports to monitor and timely resolve pending rejected leave applications.**

UNISFA accepted recommendation 3 and stated that there is a leave monitoring report in Umoja that UNISFA can use to aid in monitoring of rejected leave, specifically to monitor leave types other than sick leave, noting that sick leave should be monitored through the sick leave monitoring report.

Need for timely and accurate review and approval of rest and recuperation requests

26. R&R consists of five consecutive calendar days, including weekends and holidays and an additional allocation of travel time. UNISFA's qualifying service, the minimum period staff must be physically at the duty station, is 6 weeks (42 days). The qualifying service is interrupted when the staff is away from the mission on any type of leave for more than three cumulative working days. It is suspended when staff is on official duty to a station not approved for R&R. R&R must be utilized within 30 calendar days following completion of the period of qualifying service. Travel for R&R in UNISFA is via a United Nations-provided aircraft which requires the creation of an Umoja travel authorization to build a travel history for the staff.

27. OIOS noted various weaknesses in the processing of R&R requests. From a sample of 40 staff members totaling 250 R&R leaves, OIOS found that:

- The qualifying service averaged 52 days, equivalent to 7 weeks, with durations ranging from 23 to 139 days. This variability highlighted 61 instances where staff either fell short of or exceeded the qualifying service period without providing justification or obtaining authorization from the head of mission or the chief of mission support, as per figure 2.

Figure 2: Rest and recuperation qualifying service exceptions



- Of the 250 R&R leaves, 45 leaves (or 18 per cent) did not have corresponding travel requests created on the Umoja system.
- Upon further examination of the population of 1,374 R&R leave requests, 210 requests (or 15 per cent) were approved after the leave travel had already ended. On average, these approvals were delayed by 35 days after leave had ended, with the longest delay reaching 576 days.

28. Extended stays by staff members at the Mission may deprive them of time away from the duty station, which is essential for maintaining their health and well-being amidst challenging conditions. In reference to administrative instruction ST/AI/2018/10 on R&R, exceptional cases where staff members are unable to schedule their R&R within 30 working days of achieving the qualifying service or require an early departure of up to 7 days, may be authorized by the head of office or director/chief of mission support.

29. From a population of 257 USLs taken within the audit period by international staff, 64 per cent had been taken in combination with R&R. Administrative instruction ST/AI/2018/10 stipulates that R&R may not be combined with USL unless for a family-related emergency. Should such a combination occur after the commencement of R&R, all days previously authorized as R&R shall be charged to annual or other leave; however, this protocol had not been adhered to.

30. These gaps can be attributed to staff non-compliance with R&R policy guidelines and insufficient review of R&R eligibility by RSCE HR Partner. The delays in approval of R&R requests could impact the verification of staff eligibility since the qualifying service may not have been assessed by RSCE HR Partners before the staff travel. Creating R&R travel requests in Umoja is a good control. In addition to staff eligibility review, it supports (a) cost accountability; (b) transparency and monitoring; (c) data management; and (d) compliance in R&R management.

(4) UNISFA should direct Time Managers to verify that staff have submitted rest and recuperation travel requests along with their leave requests to allow RSCE Human Resource Partners adequate time to review eligibility and approve related absences and travel.

UNISFA accepted recommendation 4 and stated that the Mission will issue an instruction to all staff requiring them to attach a copy of the Time Managers' approval for leave requests for rest and recuperation or any other related absences and travel when staff submit their travel requests.

Need to enhance Regional Service Centre Entebbe processing and review of leave entitlements

(i) Annual leave commutation

31. Upon separation from service, staff members who have accrued annual leave are entitled to a monetary payment in lieu of the accrued leave period. Among a population of 82 staff members who received separation payments during the audit period, two staff members on fixed-term contracts had been overpaid in annual leave commutation, totaling 36 days amounting to \$5,494. The overpayment of 31 days to one staff member occurred because their leave days were approved by their Time Manager after their separation. Furthermore, RSCE HR did not review pending leave items as part of the separation process and did not flag unapproved leave requests.

(ii) Home leave and family visit

32. UNISFA is a 24-month home leave cycle duty station where the interval between home leave and family visit travel should be no less than nine months from the return date of one travel to the departure date of the other travel. Staff members in UNISFA are not authorized to travel on home leave and family visits during the same calendar year. The staff member's service in the organization is expected to continue for at least six months beyond the date of his or her return from home leave. Once the manager approves the staff member's request for home leave or a family visit, the staff member submits a travel request. This request undergoes eligibility review by the RSCE HR Partner before the Travel Section approves either a lump sum or ticket option for the journey.

33. OIOS comparison of 138 home and family leave travels to corresponding leave approved in Umoja identified the following:

- One staff embarked on a home leave travel followed by two consecutive family visit travels with intervals of less than two months between each trip, costing the organization \$9,129 as lumpsum payments. The staff member classified their absence during two of these travels as R&R. The final family visit occurred less than six months before the staff member's retirement.
- Two staff members were found ineligible for home leave due to their travel timing. One staff member traveled just three months before retirement, while the other embarked on a trip four months after a family visit costing the organization \$6,208 in lumpsum payments.
- In two other instances, home leave had been recorded as annual leave and R&R; hence, home leave points had not been deducted.

34. This occurred due to improper claims by the individual staff and an inadequate review of staff entitlement travel eligibility by RSCE HR.

(iii) Parental leave

35. A staff was extended four weeks of parental leave twice within the same 12-month period against policy. This was caused by RSCE not adequately reviewing the staff's absence data before granting the leave quota.

(iv) *Uncertified sick leave*

36. From a review of USL data for the audit period, OIOS observed that four staff members had exceeded the maximum entitlement by one to four days. A closer examination of these discrepancies revealed that staff members who were separated and reappointed within the same annual leave cycle were granted the USL quota twice, thereby granting them access to USL beyond the prescribed limit. This system flaw heightened the potential for misuse of this entitlement, particularly for staff falling within this category as they can record more leave days than they were entitled to.

- (5) RSCE should ensure its Human Resources Partners fully discharge the responsibility to:**
(a) review pending leave requests in the Umoja system as part of the separation process and ensure the correct computation of annual leave commutation; (b) confirm staff eligibility before approving entitlement travel and granting the parental leave quota; and (c) adjust uncertified sick leave quota balances during staff reappointment within the same leave cycle.

RSCE accepted recommendation 5.

C. Monitoring absences and flexible working arrangements

Need to monitor unrecorded absences and attendance

37. Umoja Enterprise Core Component has various reports that summarize different absence and attendance types as recorded by individual staff members and approved by their Time Managers. The danger pay status report summarizes staff presence in the duty station based on their completion, self-certification and submission of danger pay forms in Umoja.

38. OIOS analyzed Umoja data for a sample of 185 staff members, cross-referencing the danger pay status report with the absence and attendance report. The analysis showed that there were 343 days (excluding weekends and official holidays) recorded for a total of 139 staff members as absence from the Mission/danger pay location. However, there was no corresponding records of absence in terms of leave, R&R, official business or telecommuting outside the duty station. The discrepancy between the two Umoja reports may indicate that the 343 days of absence were unauthorized.

39. International staff and some locally recruited staff traveling from and to UNISFA for any absence are restricted to utilizing only the United Nations aircraft for transport. The booking of flights is handled through FSS and flight manifests are generated as a confirmation of travel. OIOS reviewed the FSS and flight manifest records pertaining to 48 staff members for the period from April 2021 to September 2023 and found that they did not reconcile with the leave records. The latter fell short of 1,363 days of absences. This was primarily stemming from unrecorded leave extensions, which cumulatively carry a potential loss to the Organization of an estimated \$229,581³.

40. Before raising a travel request, the staff member must submit a corresponding absence request in the Umoja Employee Self-Service (ESS) time management module and obtain approval from their supervisor. An OIOS examination of a sample of 670 official business trips recorded in Umoja, all with an approved travel status, revealed that 54 per cent (365 trips) did not have corresponding absences created in the time management module. Absences on official business had an impact on staff entitlements, such as R&R qualifying services and danger pay.

³ The cost of international staff absences was based on an FS-4 step VI net salary. The calculation was the number of days the staff were absent divided by 365 multiplied by the annual net salary.

41. After each month and the calendar year, all staff members receive a summary detailing the leave taken during that period. Staff member holds the responsibility of certifying the accuracy of these summaries and taking action to rectify any missing or inaccurate entries at the time of certification. A review of the monthly time statement certification for the period April 2021 to March 2023 indicated that 88 per cent of monthly time statements were certified by the staff. Despite this certification compliance rate, staff had not taken corrective measures to address discrepancies in their attendance records, as evident from paragraph 39 above.

42. Aside from potential misrepresentation by staff of their absence data, the discrepancies were also attributable to supervisors' failure to ensure that staff-recorded absences in Umoja were approved prior to authorizing their flight bookings on FSS. Moreover, there was a deficiency in monitoring staff absences, which could have been addressed by utilizing various system reports such as FSS passenger booking reports and Umoja absence and attendance reports, along with implementing data analysis techniques to detect anomalies and ensure accurate recording.

(6) UNISFA should: (a) modify the movement of personnel approval process to ensure that approved absences are recorded in Umoja before travel approval is granted; (b) develop monitoring mechanisms to timely detect unauthorized staff absences; and (c) conduct a one-time examination of staff absence records covering the audit period and recover the unauthorized absences, including 1,363 days identified by the audit.

UNISFA accepted recommendation 6 and stated that it will take all necessary actions when informed of unauthorized or unrecorded absences. Time Managers will be reminded to inform Human Resource of unauthorized absences for appropriate actions. Most unauthorized absences were recovered automatically in Umoja. UNISFA shall review the mapping of Time Administrators to support the monitoring of absences and attendances at a unit level. As noted above, Umoja leave monitoring report shall be used for any rejected leave other than sick leave. For sick leave, the Umoja sick leave monitoring report shall be used.

Need for enhanced supervision of staff working outside the Mission headquarters

43. OIOS analyzed the population of absence data from April 2021 to September 2023 and noted a few staff members who had not recorded any absences for periods exceeding a year. These staff members were all stationed outside of the Abyei duty station. Further review noted the gaps below.

- Following the crisis in Sudan, an international staff member stationed at the Khartoum duty station was evacuated to RSCE in Entebbe, after which he proceeded on an approved period of special leave with pay. Subsequently, the staff member was absent without proof of approval for 23 working days starting 18 May 2023. Although authorized to work from the Port Sudan duty station starting from 8 June 2023, the staff member remained in Nairobi under official business status until 15 July 2023 without documented justification or approval resulting in an additional claim of \$1,675 in DSA. The staff member had an additional unauthorized absence of seven working days starting 7 September 2023.
- Three staff had unrecorded absences. One staff member, stationed in Khartoum, had not recorded any leave since January 2021 despite proof of his absence based on out-of-office email messages and follow-up by UNISFA HR. Another staff member, based in Khartoum, had not recorded 16 days of CSL taken in 2021. A third staff member, based in Addis Ababa, had an unauthorized absence of 43 working days from 24 July 2022 after his temporary duty assignment in the Entebbe duty station elapsed.

- Verifications with staff supervisors and UNISFA HR regarding another five staff did not indicate any absences taken for periods exceeding one year.

44. Regular breaks from work allow staff members to rest and recharge, preventing burnout, which helps maintain their physical and mental well-being, enhancing overall productivity and performance when they return to work. However, inadequate monitoring of attendance and absence for staff located outside the Mission headquarters in Abyei could lead to unauthorized leave or prolonged absences. Unmonitored absences can also lead to unrecorded leave, potentially leading to a significant financial loss for the Mission.

(7) UNISFA should establish leave plans and monitoring processes for staff working in offices outside the Mission headquarters.

UNISFA accepted recommendation 7 and stated that the Mission will issue an instruction to Time Managers regarding leave plans for staff working in offices outside the mission headquarters. UNISFA shall also review their use of Time Administrators to support heads of units/sections/divisions.

Need to monitor flexible working arrangements attendance data

45. Flexible working arrangements (FWAs) are voluntary agreements established between staff members and their managers. Staff are required to obtain written approval from their managers and submit a signed copy of the agreement to Mission HR. It is the responsibility of the UNISFA Human Resources Unit to oversee the implementation and usage of various flexible working arrangement options.

46. OIOS review of FWAs spanning from April 2021 to September 2023 noted that 21 per cent of telecommuting requests from 27 staff, totaling 457 days, lacked written approval from their supervisors. Additionally, 9 staff members had unapproved absences totaling 156 days due to telecommuting extensions that were not subsequently approved, bringing the total unapproved absences to 613 days, as shown in table 3 below.

Table 3: Unapproved telecommuting arrangements

Leave cycle	Total telecommuting		Unapproved		Percentage of total	
	Requests	Absence days	Requests	Absence days	Requests	Absence days
2021-2022	239	2,561	60	459	25 %	18 %
2022-2023	30	331	8	53	27 %	16 %
2023-2024	27	261	12	101	44 %	39 %
Total	296	3,153	80	613	27 %	19 %

47. When staff members telecommute outside their official duty station, the benefits and entitlements that require physical presence at the official duty station are suspended. OIOS observed that the entitlements of 8 of the 10 staff who telecommuted for more than 30 working days in the audit period were not adjusted accordingly, leading to a cumulative overpayment of \$44,429 in non-family service and hardship allowances. Additionally, one staff member telecommuted for over a year, more than two-thirds of the academic year for one of their dependents, rendering them ineligible for an education grant claim of \$7,183, which had already been paid.

48. OIOS noted that most of the signed FWA agreements were not submitted to UNISFA HR for proper notification and record keeping resulting in a control gap in the monitoring of FWAs. This is despite several reminders issued to staff, emphasizing their obligation to obtain written approval for FWAs and submit the

necessary forms through UNISFA HR. This omission hindered the ability to ensure that absences were adequately supported and approved. As a result, these agreements were not shared with RSCE, particularly when staff absences affected their benefits, preventing the tracking and adjustment of entitlements.

(8) UNISFA should: (a) monitor telecommuting absences recorded in Umoja and ensure they are supported by approved flexible working arrangement forms; (b) promptly notify RSCE of flexible working arrangements with durations that affect entitlements, ensuring timely adjustments are made; and (c) conduct a one-time examination of all flexible working arrangements covering the audit period and recover any overpaid entitlements resulting from them, including the \$51,612 identified by the audit.

UNISFA accepted recommendation 8 and stated that the Mission shall remind staff members and supervisors to ensure duly approved requests for flexible working arrangements are uploaded in Umoja as per the guidelines on flexible working arrangement and broadcasts from the Human Resources Unit. An organization-wide flexible working arrangement solution is under development to be implemented in Umoja in late 2024/early 2025, which will be comprehensive and include the request within Umoja routed to the approver. UNISFA Human Resources Unit has sent lists of staff members who may be in jeopardy of losing entitlements while on flexible working arrangements. UNISFA will conduct a one-time examination of all flexible working arrangements and recover any overpaid entitlements resulting from them, including the \$51,612 identified by the audit.

The Mission could strengthen absence data analysis

49. Analyzing absence data over time can reveal trends and behaviour patterns that inform decisions related to workforce management. For example, an analysis of USL and CSL data highlighted specific trends. There was an observed rise in the percentage of staff members who utilized the maximum allocated limit of USL within three leave cycles, as illustrated in table 4. This increase could potentially be attributed to the lifting of COVID-19-related flexible working arrangements.

Table 4: Percentage of staff taking maximum uncertified sick leave

Uncertified Sick Leave	2020-2021	2021-2022	2022-2023
Number of staff taking maximum limit days	62	106	129
Total number of staff	252	283	295
Percentage of total staff	25 %	37 %	44 %

Source: Data extracted from Umoja

50. Out of a combined sample of 918 USL and family emergency leave requests, 31 per cent were submitted 7 days or more in advance, with an average of 18 days. These requests were often taken in conjunction with other types of absences in particular R&R, suggesting that staff utilized the auto-approved leave to extend their absence from the Mission (refer to paragraph 29 above).

51. Requests for CSL below 20 working days (calculated as cumulative or consecutive working days within the same 12-month period) are automatically forwarded to the RSCE HR Partner for approval in the Umoja ESS system. When CSL reaches 20 working days, the request is routed to the Medical Director, or designated medical officer for certification. Requests approved by HR Partners do not require a documented diagnosis. Data analysis showed that, of a sample of 396 CSL requests: (a) 81 per cent fell below the 20 working days threshold and were approved by HR Partners; and (b) 67 per cent of CSL absences commenced after the conclusion of other leave types, with the highest combination being with R&R, thereby extending staff absence from the Mission.

52. Monitoring absence trends and behavior will assist the Mission in understanding their underlying causes and identifying anomalies, such as prolonged absences, staff not taking leave, and unauthorized absence combinations. By leveraging data on sick leave trends, the Mission can proactively address underlying issues affecting employee health. This understanding will enable the Mission to take corrective action and make informed decisions to optimize workforce management, maintain productivity, and foster staff satisfaction and well-being. UNISFA could analyse absence data regularly to timely identify trends, behaviour patterns and potential issues, and take proactive steps to address them.

D. Danger pay and daily subsistence allowances

Need to monitor danger pay allowance

53. Danger pay is a special allowance established for internationally and locally recruited staff who are required to work in locations where dangerous conditions prevail. Danger pay is determined by staff completing and self-certifying their danger pay eligibility via Umoja, reflecting their presence in the Mission or other qualifying absences.

54. Danger pay is not payable for days spent away from the duty station on annual leave or any type of special leave. However, the allowance is payable for time away from the duty station on R&R travel and official duty travel up to a maximum of seven cumulative calendar days, including weekends and holidays. Umoja automatically processes the online danger pay form based on staff members' daily entries indicating their presence or absence in the danger pay location. However, there is no direct link between danger pay and absence management within Umoja. This gap creates a loophole whereby staff may claim allowances for which they are not eligible.

55. OIOS analyzed absence and attendance data extracted from Umoja against the actual days which staff members self-certified as danger pay eligible, as extracted from the Umoja wage type report. The analysis was done for a sample of 175 staff and revealed a potential overpayment of 2,881 days, equivalent to \$155,811, as shown in table 5. There were instances when staff members did not capture weekends and holidays occurring between absence days and official business travel absences exceeding seven cumulative days away from the Mission.

Table 5: Overpayment of danger pay

Calendar year	Days outside the danger pay zone not adjusted	Value
2021	856	\$46,294
2022	1,262	\$68,252
2023	763	\$41,265
Total	2,881	\$155,811

56. This occurred due to inadequate monitoring of staff danger pay status and allowance payments by the Mission.

(9) UNISFA should: (a) utilize data analytics to actively monitor staff danger pay claims, ensuring they accurately reflect the actual dates spent in danger pay areas, including when leave recorded in Umoja is followed by a weekend or holiday and when cumulative official business travel absences exceed seven days; and (b) conduct a one-time examination of staff members' eligibility for danger pay covering the audit period and the corresponding allowances to recoup any overclaims made, including the \$155,811 identified by the audit.

UNISFA accepted recommendation 9 and stated that the Mission is following up on the cases where staff are able to substantiate their danger pay eligibility by supporting their presence in the Mission and will request OIOS to clear these cases. Staff members have been sent danger pay emails of days paid versus actual absences. Once reconciled with supporting documents, RSCE will be advised of required adjustments and recoveries where applicable. A suite of danger pay monitoring reports are available in Umoja analytics for monitoring of danger pay. In addition, there is a staff facing guide as well detailing how staff should complete and submit their self-certification form in Umoja Employee Self-Service. However, UNISFA would like to note that OIOS analysis of attendance excluded days recorded as leave/absence where the staff returned and spent the night in the Mission, which is a danger pay location. As a result, potential overclaimed danger pay seems to be overstated. OIOS acknowledges UNISFA’s note; however, in selected cases, OIOS noted that staff members did not arrive to the danger pay location on the last day of their leaves recorded in Umoja, and therefore, it remains Mission’s responsibility to verify staff eligibility for danger pay by confirming their presence in the designated danger pay area as part of the recommendation.

Need to strengthen controls over daily subsistence allowance and travel lumpsum payments

57. The DSA applicable to official business travel is determined based on an authorized trip or tour of duty away from the official duty station. DSA covers charges such as meals, lodging, gratuities and other payments for services rendered during official travel. It is the staff member’s responsibility to obtain proper authorization before commencing travel. OIOS review of official business travel from a sample of 40 staff revealed unsupported DSA and lumpsum payments amounting to \$21,690, as summarized in table 6.

Table 6: Unsupported daily subsistence allowance payments

Issue category	Cases	Improper DSA claim value (in US\$)
DSA on connection	5	1,292
Unapproved official business travels	5	5,920
Unjustified early departure and late return travel dates	5	2,068
Personal deviations	5	2,669
Unapproved official business extensions	4	3,712
Unjustified official business travels	2	2,210
Others	3	808
Lumpsum for entitlement travel combined with official business travel	2	3,071
Total		21,690

58. The Travel Shipment Approver (TSA) is responsible for verifying the correctness of all travel information including work start and end date, DSA and subsistence region, making modifications as necessary or returning the revision request.

59. OIOS found that the DSA claims while on personal deviation and flight connection were approved expressly by the Umoja system as the travel claim is automatically approved based on the traveler's self-certification of no personal deviation related to the travel request. This does not require further review by the TSA and finance or travel claims units. This makes it even more necessary that the TSA to conduct a thorough review of the travel request before approval. Complementarily, the traveler should accurately record travel details and DSA claims.

60. The weaknesses regarding travel approval and justification, as well as irregular DSA payments for flight connections and personal deviations, were partially attributed to insufficient scrutiny by the TSAs. Of note, 20 of the 28 trips in question were approved by the same TSA.

(10) UNISFA should: (a) ensure that staff serving as Travel Shipment Approvers accurately review and validate daily subsistence allowance claims; and (b) liaise with RSCE to conduct a one-time examination of daily subsistence allowance and lump sum payments covering the audit period, and recover any overpaid amounts including the \$21,690 identified by the audit.

UNISFA accepted recommendation 10 and stated that the Mission will ensure that Travel Shipment Approvers are well-trained in this area.

IV. ACKNOWLEDGEMENT

61. OIOS wishes to express its appreciation to the management and staff of UNISFA and RSCE for the assistance and cooperation extended to the auditors during this assignment.

Internal Audit Division
Office of Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

Audit of time and attendance management in the United Nations Interim Security Force for Abyei

Rec. no.	Recommendation	Critical ⁴ / Important ⁵	C/ O ⁶	Actions needed to close recommendation	Implementation date ⁷
1	UNISFA should strengthen the control environment for time and attendance management by: (a) comprehensively identifying the risks in time and attendance management and implementing effective remediation measures; and (b) enhancing staff awareness of their responsibilities for compliance with time and attendance related policies.	Important	O	Receipt of evidence of a risk register that assesses the risks in time and attendance management and identifies remediation measures. Receipt of evidence of a mission-wide education campaign to enhance staff awareness through town halls, broadcasts and other verifiable methods.	30 June 2025
2	UNISFA should: (a) establish key performance indicators (KPIs) for leave approvals and hold Time Managers accountable for ensuring that staff leave requests are processed and approved as per the KPIs; and (b) actively monitor leave requests pending in Umoja and ensure they are promptly cleared.	Important	O	Receipt of evidence of leave approval KPIs monitored through a management performance dashboard and clearance of pending leave requests.	30 June 2025
3	UNISFA should utilize available Umoja reports to monitor and timely resolve pending rejected leave applications.	Important	O	Receipt of evidence showing the monitoring and resolution of pending rejected leave requests.	30 June 2025
4	UNISFA should direct Time Managers to verify that staff have submitted rest and recuperation travel requests along with their leave requests to allow RSCE Human Resource Partners adequate time to review eligibility and approve related absences and travel.	Important	O	Receipt of evidence showing that Time Managers have been directed to verify that staff submit their rest and recuperation travel requests alongside their leave requests.	30 June 2025

⁴ Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

⁵ Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.

⁶ Please note the value C denotes closed recommendations whereas O refers to open recommendations.

⁷ Date provided by UNISFA and RSCE in response to recommendations.

STATUS OF AUDIT RECOMMENDATIONS

Audit of time and attendance management in the United Nations Interim Security Force for Abyei

Rec. no.	Recommendation	Critical/ Important ⁵	C/ O ⁶	Actions needed to close recommendation	Implementation date ⁷
5	RSCE should ensure its Human Resources Partners fully discharge the responsibility to: (a) review pending leave requests in the Umoja system as part of the separation process and ensure the correct computation of annual leave commutation; (b) confirm staff eligibility before approving entitlement travel and granting the parental leave quota; and (c) adjust uncertified sick leave quota balances during staff reappointment within the same leave cycle.	Important	O	Receipt of evidence that RSCE has implemented a mechanism that ensures: <ul style="list-style-type: none"> • review of pending leave requests as part of the staff separation process; • staff eligibility for entitlement travels and parental leave quotas; and • uncertified sick leave quota is adjusted for staff reappointed within the same leave cycle. 	30 June 2025
6	UNISFA should: (a) modify the movement of personnel approval process to ensure that approved absences are recorded in Umoja before travel approval is granted; (b) develop monitoring mechanisms to timely detect unauthorized staff absences; and (c) conduct a one-time examination of staff absence records covering the audit period and recover the unauthorized absences, including 1,363 days identified by the audit.	Important	O	Receipt of evidence of a: <ul style="list-style-type: none"> • mechanism to ensure absences are recorded in Umoja before movement of personnel approval is granted; • mechanism to timely detect unauthorized staff absences; and • comprehensive examination of absence records covering the staff population to identify and recover unauthorized absences. 	30 June 2025
7	UNISFA should establish leave plans and monitoring processes for staff working in offices outside the Mission headquarters.	Important	O	Receipt of evidence of established leave plans and monitoring mechanism for staff working in offices outside the Mission headquarters.	30 June 2025
8	UNISFA should: (a) monitor telecommuting absences recorded in Umoja and ensure they are supported by approved flexible working arrangement forms; (b) promptly notify RSCE of flexible working arrangements with durations that affect entitlements, ensuring timely adjustments are made; and (c) conduct a one-time examination of all flexible working arrangements covering the audit period and recover any overpaid entitlements resulting from them, including the \$51,612 identified by the audit.	Important	O	Receipt of evidence of a: <ul style="list-style-type: none"> • monitoring mechanism for the approval and duration of telecommuting absences; • notification to RSCE of flexible working arrangements with durations that affect entitlements for adjustments; and • comprehensive examination of flexible working arrangements covering the staff population to identify and recover any overpaid entitlements. 	30 June 2025

STATUS OF AUDIT RECOMMENDATIONS

Audit of time and attendance management in the United Nations Interim Security Force for Abyei

Rec. no.	Recommendation	Critical ⁴ / Important ⁵	C/ O ⁶	Actions needed to close recommendation	Implementation date ⁷
9	UNISFA should: (a) utilize data analytics to actively monitor staff danger pay claims, ensuring they accurately reflect the actual dates spent in danger pay areas, including when leave recorded in Umoja is followed by a weekend or holiday and when cumulative official business travel absences exceed seven days; and (b) conduct a one-time examination of staff members' eligibility for danger pay covering the audit period and the corresponding allowances to recoup any overclaims made, including the \$155,811 identified by the audit.	Important	O	Receipt of evidence of the use of analytics to monitor danger pay claims against attendance records to identify and resolve discrepancies. Receipt of evidence of a comprehensive examination of danger pay claims covering the staff population to identify and recovery of overclaims.	30 June 2025
10	UNISFA should: (a) ensure that staff serving as Travel Shipment Approvers accurately review and validate daily subsistence allowance claims; and (b) liaise with RSCE to conduct a one-time examination of daily subsistence allowance and lump sum payments covering the audit period, and recover any overpaid amounts including the \$21,690 identified by the audit.	Important	O	Receipt of evidence of a refresher training of Travel Shipment Approvers on their role and a comprehensive examination of daily subsistence allowance and lump sum payments covering the staff population to identify and recover overpayments.	30 June 2025

APPENDIX I

Management Response

Management Response
Audit of time and attendance in the United Nations Interim Security Force for Abyei

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNISFA should strengthen the control environment for time and attendance management by: (a) comprehensively identifying the risks in time and attendance management and implementing effective remediation measures; and (b) enhancing staff awareness of their responsibilities for compliance with time and attendance related policies.	Important	Yes	Chief Human Resource Officer, UNISFA	30 June 2025	UNISFA accepts the recommendation and notes that Human Resource will continue advising staff members, managers and attendance monitors to adhere to the rules and regulations pertaining to time and attendance.
2	UNISFA should: (a) establish key performance indicators (KPIs) for leave approvals and hold Time Managers accountable for ensuring that staff leave requests are processed and approved as per the KPIs; and (b) actively monitor leave requests pending in Umoja and ensure they are promptly cleared.	Important	Yes	Chief Human Resource Officer, UNISFA	30 June 2025	UNISFA accepts the recommendation and notes as follows. (a) KPIs for timely leave approvals by Time Managers will be established. (b) leave requests pending in Umoja will be promptly cleared.
3	UNISFA should utilize available Umoja reports to monitor and timely resolve pending rejected leave applications.	Important	Yes	Chief Human Resource Officer, UNISFA	30 June 2025	UNISFA accepts the recommendation and will apply existing Umoja reports such as ZTMLEAVEMON to monitor leave types other than sick leave and ZTMCSLREPORT to monitor sick leave.
4	UNISFA should direct Time Managers to verify that staff have submitted rest and recuperation travel requests along with their leave requests to allow RSCE Human Resource Partners adequate time to review eligibility and approve related absences and travel.	Important	Yes	Chief Human Resource Officer, UNISFA	30 June 2025	UNISFA accepts the recommendation and will establish KPIs for timely leave approvals by Time Managers.
5	RSCE should ensure its Human Resources Partners fully discharge the responsibility to: (a) review pending leave requests in the Umoja system as part of the separation process and ensure the correct computation of annual leave commutation; (b) confirm staff eligibility before approving entitlement travel and granting the parental leave quota; and (c) adjust uncertified sick leave quota balances during staff reappointment within the same leave cycle.	Important	Yes	Service Delivery Manager for the Benefits and Payroll Pillar, RSCE	30 June 2025	RSCE concurs with the recommendation.

1 Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

2 Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.

Rec. no.	Recommendation	Critical/ Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
6	UNISFA should: (a) modify the movement of personnel approval process to ensure that approved absences are recorded in Umoja before travel approval is granted; (b) develop monitoring mechanisms to timely detect unauthorized staff absences; and (c) conduct a one-time examination of staff absence records covering the audit period and recover the unauthorized absences, including 1,363 days identified by the audit.	Important	Yes	Chief Resource Officer, UNISFA	30 June 2025	UNISFA accepts the recommendation and notes the following (a) instructions have been broadcasted that MOP authorizers and approvers should not approve any MOP requests submitted without the required approvals and will be personally responsible for the approval of MOPs that do not meet these requirements. (b) Human Resources Unit is reviewing the mapping of Time Administrators to support the monitoring of absences and attendances at a unit level (TM.02 role for access to reports). Time Managers will be reminded to inform Human Resource of unauthorized absences for appropriate actions. (c) Most unauthorized absences were recovered automatically in Umoja. UNISFA shall continue to examine and recover all unauthorized staff absences.
7	UNISFA should establish leave plans and monitoring processes for staff working in offices outside the Mission headquarters.	Important	Yes	Chief Resource Officer, UNISFA	30 June 2025	UNISFA accepts the recommendation and will issue an instruction to Time manager regarding leave plans for staff working in offices outside the mission headquarters.
8	UNISFA should: (a) monitor telecommuting absences recorded in Umoja and ensure they are supported by approved flexible working arrangement forms; (b) promptly notify RSCE of flexible working arrangements with durations that affect entitlements, ensuring timely adjustments are made; and (c) conduct a one-time examination of all flexible working arrangements covering the audit period and recover any overpaid entitlements resulting from them, including the \$51,612 identified by the audit.	Important	Yes	Chief Resource Officer, UNISFA	30 June 2025	UNISFA accepts the recommendation and notes as follows. (a) An organization wide FWA solution is under development by SAP to be implemented in Umoja late 2024/early 2025 which will be comprehensive and include the request within Umoja routed to the approver. (b)UNISFA HR Unit has sent lists of staff members who may be in jeopardy of losing entitlements while on FWA. (c) UNISFA will recover any overpaid entitlements resulting from FWA.
9	UNISFA should: (a) utilize data analytics to actively monitor staff danger pay claims, ensuring they accurately reflect the actual dates spent in danger pay areas, including when leave recorded in Umoja is followed by a weekend or holiday and when cumulative official business travel	Important	Yes	Chief Resource Officer, UNISFA	30 June 2025	UNISFA accepts the recommendation and notes as follows. (a) Human Resources Officers will be trained to utilize reports available in Umoja analytics for monitoring of danger pay. (b) The Mission is following

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	absences exceed seven days; and (b) conduct a one-time examination of staff members' eligibility for danger pay covering the audit period and the corresponding allowances to recoup any overclaims made, including the \$155,811 identified by the audit.					up on the cases identified in the audit report. Some staff have substantiated their danger pay eligibility by supporting their presence in the Mission. Once reconciled with supporting documents, RSCE will be advised of required adjustments and recoveries where applicable.
10	UNISFA should: (a) ensure that staff serving as Travel Shipment Approvers accurately review and validate daily subsistence allowance claims; and (b) liaise with RSCE to conduct a one-time examination of daily subsistence allowance and lump sum payments covering the audit period, and recover any overpaid amounts including the \$21,690 identified by the audit.	Important	Yes	Chief Human Resource Officer, UNISFA	30 June 2025	UNISFA accepts the recommendation and notes as follows. (a) Travel Shipment Approvers will be trained to accurately review and validate daily subsistence claims. (b) Any overpaid DSA and lumps sum payments will be recovered.