



INTERNAL AUDIT DIVISION

REPORT 2024/068

Audit of participation procedures and recording of contributions in the Pension Administration of the United Nations Joint Staff Pension Fund

Participation procedures and recording of contributions need to be strengthened

17 December 2024

Assignment No. AS2024-800-01

Audit of participation procedures and recording of contributions in the Pension Administration of the United Nations Joint Staff Pension Fund

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of participation procedures and recording of contributions in the Pension Administration of the United Nations Joint Staff Pension Fund (UNJSPF). The objective of the audit was to assess the adequacy and effectiveness of the governance, risk management and control processes in ensuring effective administration of participation procedures and recording of contributions in UNJSPF. The audit covered the period from January 2021 to June 2024 and included a review of: (i) governance arrangements; (ii) participation procedures and recording of contributions; and (iii) coordination with member organizations.

The audit indicated the need for the Pension Administration to strengthen the participation procedures and recording of contributions.

OIOS made six recommendations. To address the issues identified in the audit, the Pension Administration needed to:

- Update the manual for admission of new member organizations to clearly define the roles and responsibilities of the Data Analysis Unit and prepare a process map for the admission of new member organizations;
- Revise its welcome letter template to include the personal demographics to be validated by new participants and coordinate with member organizations to use the revised welcome letter template to provide uniform information to all the participants of the Fund;
- Encourage member organizations to proactively engage with the affected active participants to address their contribution discrepancies and establish a cross-sectional task force to address the root causes of the long-outstanding contribution discrepancies of United Nations Family participants;
- Establish procedures to prioritize contribution discrepancy cases of participants nearing separation to improve process efficiency;
- Establish a key performance indicator to track actions taken to improve the timely resolution of contribution discrepancies;
- Coordinate with member organizations to address the data quality issues relating to participants' data in the member organizations' portal.

The Pension Administration accepted the recommendations and has initiated action to implement them. Actions required to close the recommendations are indicated in Annex I.

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Audit of participation procedures and recording of contributions in the Pension Administration of the United Nations Joint Staff Pension Fund

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of participation procedures and recording of contributions in the Pension Administration of the United Nations Joint Staff Pension Fund (UNJSPF).

2. UNJSPF was established in 1949 by a resolution of the General Assembly to provide retirement, death, disability and related benefits for the staff upon cessation of their services with the United Nations and the 24 other international organizations admitted to the membership of the Fund. It serves 149,848 active participants and 86,013 beneficiaries of the United Nations and 24 other member organizations. In 2023, UNJSPF received \$3.4 billion in pension contributions. Table 1 shows the growth in number of participants and contributions over the last five years.

Table 1: Growth in the number of participants and contributions over the last 5 years

Year	Participants		Pension contributions	
	Number	Growth (%)	Amount in \$ million	Increase (%)
2019	131,583	-	2,689	-
2020	134,632	2.32	2,847	5.87
2021	137,261	1.95	2,969	4.28
2022	143,612	4.62	3,121	5.12
2023	149,848	4.34	3,409	9.23

3. The Pension Board recommends to the General Assembly to approve the admission of the interested organization into UNJSPF membership. The legal basis for admitting a new organization into the membership in UNJSPF is in Article 3 (b) of the Fund's Regulations. After approval by the General Assembly, the Legal Office of the Fund coordinates with the new member organization and the Fund's internal functional units to affect the admission process and enroll the participants of the member organization to the Fund. Once admitted to the Fund, member organizations need to comply with the Fund's Regulations and Rules.

4. The Fund operates under its Regulations and Rules including Financial Rules as approved by the General Assembly. The administration of participation and contributions is regulated by Article 21 (participation), Article 22 (contributory service), Article 25 (contributions), Article 26 (deficiency payments) and Article 47 (currency) of the Fund's Regulations.

5. Each member organization submits contribution statements and remits contributions to the Pension Administration every month. Member organizations maintain individual records for each of their participants and submit their prior year's individual participant records by January 31. The Accounts Section of the Fund reconciles the contribution data for each of the participants on a yearly basis and posts the updated status to individual participant accounts. For any data discrepancy relating to personal demographics, the Accounts Section coordinates with the Operations Coordination and Liaison Unit (OCLU) established to maintain and reconcile Human Resources (HR) data and to coordinate with the member organizations for outreach activities. For separation cases, the Pension Entitlements Section (PES) coordinates with the Accounts Section, OCLU, and member organizations on a case-by-case basis.

6. The Pension Administration utilizes the Integrated Pension Administration System (IPAS) to maintain participant data and the e-Business Suite for accounting of transactions. To interact with members and beneficiaries, it employs the Open-Source Ticket Request System for organizational inquiries and iNeed (soon to be replaced by UNJSPF Connect) for individual queries. The first phase of UNJSPF Connect was launched in November 2024. The Pension Administration has a Member Self Service (MSS) portal to enable the participants, retirees and beneficiaries to access their personal information, proof of documents, benefit estimates and document uploads.

7. Comments provided by the Pension Administration are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

8. The objective of the audit was to assess the adequacy and effectiveness of the governance, risk management and control processes in ensuring effective administration of participation procedures and recording of contributions in UNJSPF.

9. This audit was included in the 2024 OIOS risk-based work plan for the Pension Administration due to the risk that potential weakness in administration of participation procedures and recording of contributions may have an adverse impact on the Fund's participants' interests, as well as its reputation.

10. OIOS conducted this audit from July to November 2024. The audit covered the period from January 2021 to June 2024. Based on an activity-level risk assessment, the audit covered risk areas in the administration of participation procedures and recording of contributions which included: (i) governance arrangements; (ii) participation procedures and recording of contributions; and (iii) coordination with member organizations.

11. The audit methodology included: (a) interviews with key personnel; (b) review of relevant documentation; (c) analytical review of data; (d) review of sample transactions; and (e) survey. Analytical review of data included analysis of contributions data in the Fund's systems, as well as the Fund's reconciliation of data with member organizations for accuracy and completeness.

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

III. AUDIT RESULTS

A. Governance arrangements

Admission process of new member organizations needed to be strengthened

13. Following the approval by the General Assembly to admit a new member organization, the Fund initiates a multi-step process to give effect to the admission. OIOS' review of two recent admissions (one in 2019 with 107 participants and another in 2021 with 14 participants) showed that while action plans were developed for both organizations, only the 2019 plan included specific timelines for completing the various tasks. Furthermore, the Pension Administration had not prepared a comprehensive process map outlining the step-by-step admission procedure.

14. The Pension Administration had developed a manual in May 2022 for new member organizations joining the Fund. The manual included a description of the roles and responsibilities of sections involved in the admission process, such as the Legal Office, Operations Services, Financial Services, Information

Management Systems Service, and Client Services. However, the manual did not describe the role of the Data Analysis Unit (DAU) in the admission process. DAU is responsible for requesting data, calculating transfer values, developing client letter templates, coordinating with actuaries, validating calculations, finalizing service credit confirmation letters, and issuing these letters to new participants. The Pension Administration needs to update the manual to define the roles and responsibilities of DAU clearly in the admission process and prepare a process map for the admission process of new organizations.

- (1) The Pension Administration should: (i) update the manual for admission of new member organizations to clearly define the roles and responsibilities of the Data Analysis Unit; and (ii) prepare a process map for the admission of new member organizations.**

The Pension Administration accepted recommendation 1 and stated that it will: (i) update the manual for admission of new member organizations to reflect the roles and responsibilities of all offices involved; and (ii) document the process for the admission of new member organizations.

Policies and procedures of member organizations were aligned with the Fund's Regulations and Rules

15. The Pension Administration operates under its own Regulations and Rules, distinct from those of individual member organizations. Upon joining the Fund, member organizations agree to adhere to the Fund's Regulations and Rules. In case of dispute, the Fund's internal dispute resolution process is followed, culminating in a potential appeal to the United Nations Appeals Tribunal (UNAT).

16. OIOS' review of the two recent membership agreements confirmed that member organizations accepted the Fund's Regulations and Rules, including the authority of UNAT. Additionally, a survey of 11 member organizations showed their commitment to following the Fund's Regulations and Rules. OIOS also reviewed the policies and procedures of the member organizations and concluded that they were aligned with the Fund's Regulations and Rules relating to participation and recording of contributions.

The Fund had developed a strategic plan for the Pension Interface Programme

17. The Pension Administration's CARE ("Client-focused, Action-oriented, Relations-builder, Efficiency-driven") Strategy emphasizes simplifying the client experience and modernizing pension services. To achieve its objective, in 2019, the Pension Administration revamped its existing Pension Interface Programme which was initiated in 2012 with a whole new team. The Programme was governed by the Programme Direction Team composed of seven members and 14 advisors and chaired by the Fund's Deputy Chief Executive Officer. The objective of the Programme was to develop interface systems with member organizations, mainly the HR Interface and Contribution or Financial (FIN) Interface to improve data quality and reduce discrepancies.

18. As a pre-requisite, establishing the FIN Interface with member organizations requires the establishment of the HR Interface. Currently, the Pension Administration's policy was to insist that all member organizations with participants of more than 300 must establish an HR Interface. Ten member organizations with less than 300 participants had no HR Interface; they were submitting their HR data manually. OIOS' review of interface documents indicated that the Pension Administration had developed a strategic plan to establish both HR and FIN interfaces by 2030 for all the reporting entities with 300 or more participants.

B. Participation procedures and recording of contributions

Need to standardize the welcome letter issued to the participants of the Fund

19. One of the key objectives of the CARE Strategy is to improve the quality of internally or externally acquired data. Upon the onboarding of new staff, member organizations submit their data to the Pension Administration through the monthly HR Interface transmission or a status report, depending on their HR Interface capabilities. The Pension Administration then enrolls the new staff as Fund participants, assigning them a Pension Number and Unique Identification Number (UID). This process is consistent across all member organizations. However, the subsequent issuance of welcome letters diverged between United Nations Family participants and those from other member organizations. For United Nations Family participants, the Pension Administration directly sent a welcome letter containing the Pension Number, UID, links to the UNJSPF website, MSS Portal, information on service validation and restoration, and beneficiary designation for residual settlements. In contrast, for participants from other member organizations, the respective Secretariats of their Staff Pension Committees (SPC) issued welcome letters using their own templates.

20. OIOS' review of ten welcome letter templates from other member organizations indicated inconsistencies in the information provided to Fund participants. Four out of ten templates omitted critical information on beneficiary designation for residual settlements. Additionally, three letters lacked essential details like UID and Pension Number, while one template contained inaccurate information about the Pension Number. These inconsistencies point to the need for standardized welcome letter templates to ensure that all participants receive accurate and complete information. The Pension Administration developed a revised welcome letter template in 2024 for all member organizations. While the revised version is an improvement of the previous one, it could be further enhanced by incorporating personal demographic information such as the participant's name, date of birth and dependent information. This could reduce the number of change requests received by OCLU (see Table 2 below) from participants, requesting changes in their demographic data.

Table 2: Change requests in personal demographics of participants from 1 January 2021 to 30 June 2024

Type of change requests	2021	2022	2023	2024
Name change	3,384	5,841	6,378	7,580
Date of birth change	239	630	525	630
Other employment-related changes	11,698	11,918	14,222	9,188
Total	15,321	18,389	21,125	17,398

21. The volume of change requests in the personal demographics of participants could be reduced by sharing their enrollment information in the welcome letters and asking them to review and confirm their demographics through MSS or other means to ensure data accuracy and avoid potential errors.

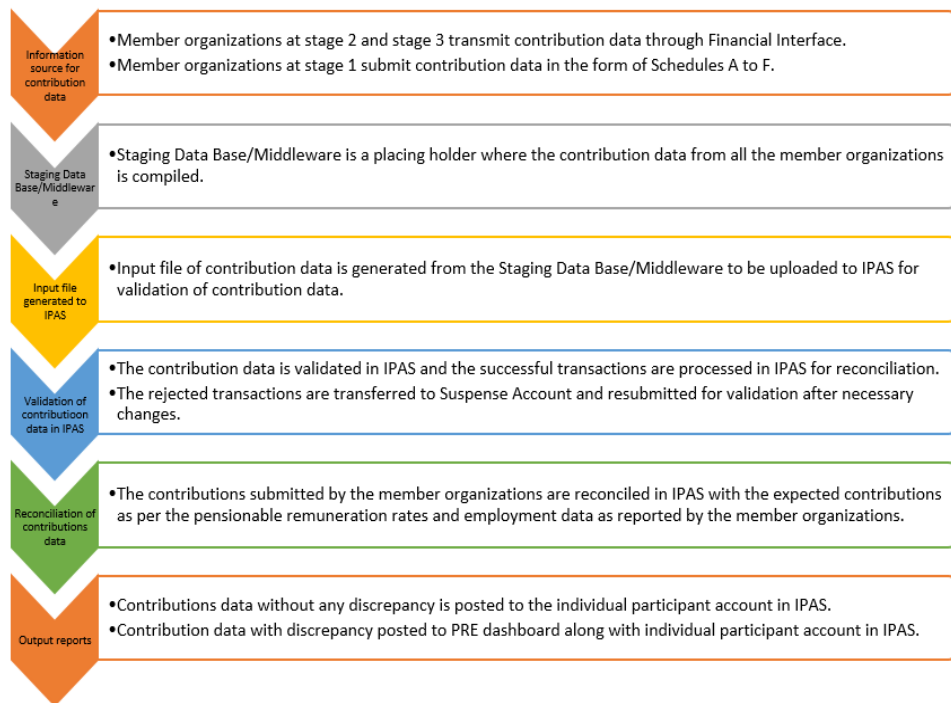
(2) The Pension Administration should: (i) revise its welcome letter template to include the personal demographics to be validated by new participants; and (ii) coordinate with member organizations to use the revised welcome letter template to provide uniform information to all the participants of the Fund.

The Pension Administration accepted recommendation 2 and stated that it will: (i) revise the welcome letter template to incorporate personal demographic information to be validated by participants; and (ii) coordinate with member organizations for the use of the revised welcome letter template.

Need to strengthen controls over the annual reconciliation process

22. Collecting and updating participant information and contributions to the Fund is one of the key functions of the Fund. It is the primary responsibility of the Accounts Section to reconcile the contributions reported by member organizations every year. Discrepancies arising during the annual reconciliation [called “Participants’ Reconciliation Exceptions” (PREs)] need to be resolved jointly with the member organizations. Figure 1 below shows the reconciliation process of contributions data.

Figure 1: Process for reconciliation of contributions data



23. As of 30 June 2024, there were 10,115 cases of PREs pending resolution. The contribution data may not reconcile because of many underlying causes such as non-reporting or delayed reporting of changes in salary scale or grade, leave without pay, break-in-service, promotion, changes in beginning contributory service date, different working arrangements/employment contracts, and separation date or transfer to other member organizations not reported or incorrectly reported.

24. The PREs shared with member organizations did not indicate the underlying causes of the discrepancies. The Pension Administration stated that it reconciles the contributions reported by member organizations with the expected contributions calculated based on the reported pensionable remuneration and employment data. Member organizations are responsible for investigating and correcting the discrepancies, as they own the employment data. Further, the PREs are shared with the member organizations’ SPC Secretaries every year after the reconciliation process is completed, and it is their responsibility to resolve the discrepancies in contributions.

25. OIOS’ review indicated that 81 per cent of the 10,115 PREs as of 30 June 2024 related to United Nations Family participants as shown in Table 3 below.

Table 3: Number of PREs as of 30 June 2024 by category of member organizations

Organization	Participants		Contribution discrepancies	
	Number	Percentage	Number	Percentage
United Nations Family	84,190	60	8,195	81
Other member organizations	56,128	40	1,920	19
Total	140,318	100	10,115	100

26. The Pension Administration provides secretariat services to the United Nations Staff Pension Committee (UNSPC) which includes the United Nations Family organizations. As outlined in the service level agreement, the Pension Administration is subject to the terms of reference for SPCs and their Secretaries. OIOS noted that 32 per cent of the PREs for United Nations Family participants (2,613 out of 8,195) were pending resolution for over a decade. Although member organizations are primarily responsible for addressing contribution discrepancies, the Pension Administration, as the secretariat of UNSPC, needs to play a proactive role in resolving discrepancies for United Nations Family participants. The Pension Administration stated that staff from the Accounts Section follow up with the member organizations directly by sending follow-up emails. There was no evidence that the Accounts Section involved OCLU in this process, although OCLU was responsible for liaison with member organizations.

27. OIOS is of the view that the concerned active participants are best positioned to collaborate with their organizations to resolve contribution discrepancies whenever they arise. The Pension Administration needs to coordinate with member organizations to proactively engage with the concerned active participants in addressing the discrepancies in their contribution data, enabling early resolution.

(3) The Pension Administration should: (i) encourage member organizations to proactively engage with the affected active participants to address their contribution discrepancies; and (ii) establish a cross-sectional task force to address the root causes of the long-outstanding contribution discrepancies of United Nations Family participants.

The Pension Administration accepted recommendation 3 and stated that it will: (i) encourage member organizations to engage with participants to address contribution discrepancies; and (ii) establish a task force to address the root causes of contribution discrepancies of United Nations Family participants.

Need to prioritize contribution discrepancy cases of participants nearing separation

28. Discrepancies in contribution data need to be resolved during the active service of the participant to avoid hardship. OIOS' analysis of data for a sample of retiring participants from five member organizations with high PREs showed that out of 1,944 participants scheduled to retire between September 2024 and February 2025, 117 had unresolved contribution discrepancies. Moreover, 105 of these discrepancies had persisted for over a decade. There was no evidence of actions taken to resolve these cases. If contribution discrepancies are not resolved during a participant's active service, PES must address them at the time of separation, thereby increasing their workload and potentially causing hardship to the retiring participants. The Pension Administration stated that it developed a dashboard to identify participants who are nearing retirement within the next six months to help member organizations to proactively coordinate with retiring participants and address issues such as missing contributions or discrepancies in their records.

29. During the years 2021, 2022 and 2023, 17, 18 and 26 per cent of separating participants had unresolved contribution discrepancies as shown in Table 4.

Table 4: Participants separated with contribution discrepancy

Particulars	2021	2022	2023
Separations with contribution discrepancy	1,511	1,542	2,453
Total separations	9,089	8,546	9,357
Percentage of separations with discrepancy	17	18	26

30. OIOS’ review of 30 cases of participants separated with contribution discrepancy showed that in 21 cases, PES processed the benefit payment and issued a memo to the member organization for the under/over contribution but in nine other cases, no such memo was sent to the member organization. The payment advice and benefit entitlement letter issued to the former participants also did not contain information about contribution discrepancies. Notably, separation cases processed with under-contribution discrepancies usually resulted in additional benefit payable to the former participant once the discrepancy is resolved. OIOS noted that 25 out of 30 sample cases involved under-contribution discrepancies, with the amounts owed to the former participants ranging from \$105 to \$12,118.

31. Addressing contribution discrepancies before separation would not only ensure accurate calculation of benefit calculations but also reduce the workload of PES, enabling them to focus on other critical tasks.

(4) The Pension Administration should establish procedures to prioritize contribution discrepancy cases of participants nearing separation to improve process efficiency.

The Pension Administration accepted recommendation 4 and stated that it will establish guidelines to prioritize the review of contribution discrepancy cases of participants nearing separation.

Performance indicator needs to be established for resolution of contribution discrepancies

32. Contribution management is one of the core objectives of the Pension Administration. The annual reconciliation process between December and March aims to align the reported contribution data with the expected contributions. As part of the CARE Strategy, the Pension Administration introduced 24 additional key performance indicators to enhance performance, including one indicator to measure compliance with the reconciliation process. However, a key performance indicator has yet to be established to assess the resolution of discrepancies arising from the reconciliation.

33. OIOS recognizes that member organizations are the primary source of contribution data. However, it is the responsibility of the Pension Administration to reconcile discrepancies and follow-up with member organizations to resolve them in a timely manner to calculate benefits correctly and avoid unnecessary workflows in the separation process.

(5) The Pension Administration should establish a key performance indicator to track actions taken to improve the timely resolution of contribution discrepancies.

The Pension Administration accepted recommendation 5 and stated that it will define a key performance indicator to monitor the follow-ups with the member organizations.

C. Coordination with member organizations

The quality of information available in the member organization portal needs to be improved

34. In 2023, the Pension Administration established a member organization portal to provide real-time information relating to participants and beneficiaries. The information shared with member organizations through this portal is gathered from various sources such as IPAS, HR Interface and FIN Interfaces with member organizations. OIOS' review of a sample of 30 cases of HR information in the member organization portal showed that 22 of them had incorrect participation status. Six out of these 22 cases were erroneous entries while 16 were shown as active participants even though they had separated a long time ago, and their participant accounts had been closed in IPAS. The Pension Administration stated that these inaccuracies were due to transmission errors of HR data from the member organizations.

35. In 2023, the Pension Administration started a data clean-up project involving the Accounts Section and OCLU. Table 5 shows the outstanding data clean-up as of 30 June 2024.

Table 5: Outstanding data clean-up work as of 30 June 2024

Functional unit	Data elements	Count
OCLU	Participant demographics	9,335
	Employment demographics	17,676
	Dependent demographics	63,235
Accounts Section	Participant accounts	2,341

36. During interviews, focal points of member organizations raised concern about the quality of the data shared through the portal, stating that due to data quality issues, they rely on their own systems. The Pension Administration needs to address this matter.

(6) The Pension Administration should coordinate with member organizations to address the data quality issues relating to participants' data in the member organizations' portal.

The Pension Administration accepted recommendation 6 and stated that it will coordinate with its member organizations to address data quality issues relating to participants' data in the member organizations' portal.

Coordination with member organizations was adequate

37. The Pension Administration's CARE Strategy emphasizes strong global partnerships. To achieve this, OCLU was established in November 2020. OCLU actively engaged with member organizations through various initiatives including conducting 104 trainings, 76 courtesy calls, 11 meetings, four webinars, and five events. These efforts significantly improved coordination and knowledge-sharing.

38. The Pension Administration also initiated automation of several HR Interface processes, such as name changes and leave without pay changes. The PF4 Interface project with the United Nations Secretariat enables direct submission of contribution data. Additionally, the United Nations Digital ID project launched in June 2024 allows participants to verify their information digitally, improving data accuracy and expediting benefit processing. The project was initially launched for United Nations Family organizations and is expected to be extended to other member organizations in the future. SPC secretaries and focal points acknowledged that coordination with the Pension Administration had significantly improved after OCLU was established.

IV. ACKNOWLEDGEMENT

39. OIOS wishes to express its appreciation to the management and staff of the Pension Administration 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 participation procedures and recording of contributions in the
Pension Administration of the United Nations Joint Staff Pension Fund**

Rec. no.	Recommendation	Critical¹/ Important²	C/ O³	Actions needed to close recommendation	Implementation date⁴
1	The Pension Administration should: (i) update the manual for admission of new member organizations to clearly define the roles and responsibilities of the Data Analysis Unit; and (ii) prepare a process map for the admission of new member organizations.	Important	O	Receipt of evidence of actions taken to update the manual for admission of new member organizations to clearly define the roles and responsibilities of the Data Analysis Unit and to prepare a process map for the admission of new member organizations.	31 July 2025
2	The Pension Administration should: (i) revise its welcome letter template to include the personal demographics to be validated by new participants; and (ii) coordinate with member organizations to use the revised welcome letter template to provide uniform information to all the participants of the Fund.	Important	O	Receipt of evidence of action taken to revise the welcome letter template to include the personal demographics to be validated by new participants and coordinate with member organizations to use the revised welcome letter template to provide uniform information to all the participants of the Fund.	31 July 2025
3	The Pension Administration should: (i) encourage member organizations to proactively engage with the affected active participants to address their contribution discrepancies; and (ii) establish a cross-sectional task force to address the root causes of the long-outstanding contribution discrepancies of United Nations Family participants.	Important	O	Receipt of evidence to encourage member organizations to proactively engage with the affected active participants to address their contribution discrepancies and establish a cross-sectional task force to address the root causes of the long-outstanding contribution discrepancies of United Nations Family participants.	31 December 2025
4	The Pension Administration should establish procedures to prioritize contribution discrepancy cases of participants nearing separation to improve process efficiency.	Important	O	Receipt of evidence that guidelines to prioritize the review of contribution discrepancy cases of participants nearing separation have been established.	31 December 2025
5	The Pension Administration should establish a key performance indicator to track actions taken to improve the timely resolution of contribution discrepancies.	Important	O	Receipt of evidence that a key performance indicator to track actions taken to improve the timely resolution of contribution discrepancies has been established.	31 December 2025

STATUS OF AUDIT RECOMMENDATIONS

**Audit of participation procedures and recording of contributions in the
Pension Administration of the United Nations Joint Staff Pension Fund**

6	The Pension Administration should coordinate with member organizations to address the data quality issues relating to participants' data in the member organizations' portal.	Important	O	Receipt of evidence of actions taken to coordinate with member organizations to address data quality issues relating to participants' data in the member organizations' portal.	31 December 2025
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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.

³ Please note the value C denotes closed recommendations whereas O refers to open recommendations.

⁴ Date provided by the Pension Administration in response to recommendations.

APPENDIX I

Management Response

MEMORANDUM

Ref: UNJSPF/CEPA/16122024

New York, 16 December 2024

To / A: Mr. Gurpur Kumar, Deputy Director Internal Audit Division, OIOS

From / De : Rosemarie McClean, Chief Executive of Pension Administration, United Nations Joint Staff Pension Fund



Subject / Objet: **UNJSPF response to draft report audit of participation procedures and recording of contributions in the Pension Administration of the United Nations Joint Staff Pension Fund**

1. Reference is made to your memorandum dated 10 December 2024, in which you submitted for the Fund's review and comments, the draft report of the above-mentioned audit.
2. As requested, the Pension Administration's comments to the audit recommendations are included in Annex I.
3. The Pension Administration would like to thank OIOS auditors for the constructive exchanges with management.

cc.: Mr. D. Penklis, Deputy Chief Executive
Ms. M. O'Donnell, Chief of Operations
Mr. A. Blythe, Chief Client Services
Mr. E. Iaderosa, Chief Financial Officer
Ms. K. Manosalvas, Audit Focal Point

ANNEX I

Audit of participation procedures and recording of contributions in the Pension Administration

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	The Pension Administration should: (i) update the manual for admission of new member organizations to clearly define the roles and responsibilities of the Data Analysis Unit; and (ii) prepare a process map for the admission of new member organizations.	Important	Yes	Chief Legal Office	July 2025	The Pension Administration will: a) update the manual for admission of new member organizations to reflect the roles and responsibilities of all offices involved; b) document the process for the admission of new member organizations.
2	The Pension Administration should: (i) revise its welcome letter template to include the personal demographics to be validated by new participants; and (ii) coordinate with member organizations to use the revised welcome letter template to provide uniform information to all the participants of the Fund.	Important	Yes	Chief Operations Support Section	July 2025	The Pension Administration will: a) revise the welcome letter template to incorporate personal demographic information to be validated by participants. b) coordinate with the member organizations for the use of the revised welcome letter template. c)
3	The Pension Administration should: (i) encourage member organizations to proactively engage with the affected active participants to address their contribution discrepancies; and (ii) establish a cross-sectional task force to address the root causes of the long-outstanding contribution discrepancies of United Nations Family participants.	Important	Yes	Chief of Accounts	December 2025	The Pension Administration will: a) encourage member organizations to engage with participants to address contribution discrepancies; b) establish a taskforce to address the root causes of contribution discrepancies of UN Family participants.

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	Critical¹/ Important²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
4	The Pension Administration should establish procedures to prioritize contribution discrepancy cases of participants nearing separation to improve process efficiency.	Important	Yes	Chief of Accounts	December 2025	The Pension Administration will establish guidelines to prioritize the review of contribution discrepancy cases of participants nearing separation.
5	The Pension Administration should establish a key performance indicator to track actions taken to improve the timely resolution of contribution discrepancies.	Important	Yes	Chief Financial Officer, Chief of Accounts	December 2025	The Pension Administration will define a key performance indicator to monitor the follow-ups with the member organizations.
6	The Pension Administration should coordinate with member organizations to address the data quality issues relating to participants' data in the member organizations' portal.	Important	Yes	Chief Operations Support Section	December 2025	The Pension Administration will coordinate with its member organizations to address data quality issues relating to participants' data in the member organization's portal.