



## **INTERNAL AUDIT DIVISION**

### **REPORT 2024/070**

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#### **Audit of time and attendance management in the United Nations Interim Force in Lebanon**

**UNIFIL adequately managed certified sick leave, parental leave and special leave; however, leave requests and absences were not timely submitted or approved, and there were overpayments of danger and hardship allowances**

**18 December 2024**

**Assignment No. AP2024-672-02**

# **Audit of time and attendance management in the United Nations Interim Force in Lebanon (UNIFIL)**

## **EXECUTIVE SUMMARY**

The Office of Internal Oversight Services (OIOS) conducted an audit of time and attendance management in the United Nations Interim Force in Lebanon (UNIFIL). The objective of the audit was to assess whether UNIFIL managed international and locally recruited staff's time and attendance effectively and efficiently, in accordance with applicable policies. The audit covered the period from 1 April 2022 to 31 May 2024 and covered higher and medium-risk areas, which included: (a) absence submission and approval; (b) flexible working arrangements; (c) processing of danger pay allowances; and (d) monitoring of absences and attendance.

Staff members and time managers did not submit and approve leave requests and absences on time. Out of 15,751 leave requests submitted during the audit period, 5,890 cases (or 37 per cent) were approved after the leave had already commenced, and there were 2,931 cases where the staff member submitted leave requests after the leave had started. OIOS identified estimated overpayments of \$134,806 attributed to: (a) staff members on flexible working arrangements outside of Lebanon beyond 30 days, who should not have continued to receive hardship and non-family service allowances; and (b) incorrect staff member certifications of presence in danger pay locations. On the other hand, UNIFIL adequately managed certified sick leave, special leave and parental leave, including leave submissions with the requisite supporting documentation and authorization.

OIOS made seven recommendations. To address issues identified in the audit, UNIFIL needed to:

- Remind staff members to submit leave requests in advance of taking leave and refrain from absences without prior authorization; establish key performance indicators for leave approval; and hold time managers accountable for ensuring staff leave requests are timely processed and approved.
- Implement a monitoring mechanism using Umoja leave monitoring reports to ensure staff members timely submit leave requests and time managers act on them promptly.
- Enforce the requirement that leave approvers and human resource partners confirm staff eligibility before approving entitlement travel to ensure compliance with applicable leave rules.
- Sensitize staff members of their responsibility to completely and accurately report absences in Umoja.
- Introduce measures to promptly raise personnel action reports for prolonged flexible working arrangement durations to ensure timely adjustment of hardship and non-family service allowances.
- Utilize data analytics to monitor staff danger pay claims, ensuring accuracy of actual dates spent in danger pay areas, and conduct an examination of staff members' danger pay claims from October 2023 to identify and recover overpayments made.
- Enforce the requirement to conduct triannual reviews of compensatory time off balances.

UNIFIL accepted all recommendations and has initiated action to implement them. Actions required to close the recommendations are indicated in Annex I.

# CONTENTS

I. BACKGROUND	1-2
II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY	2-3
III. AUDIT RESULTS	3-10
A. Absence submission and approval	3-7
B. Flexible working arrangements	7-8
C. Processing of danger pay allowances	8-9
D. Monitoring of absences and attendance	9-10
IV. ACKNOWLEDGEMENT	10
ANNEX I	Status of audit recommendations
APPENDIX I	Management response

# Audit of time and attendance management in the United Nations Interim Force in Lebanon

## I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of time and attendance management in the United Nations Interim Force in Lebanon (UNIFIL).
2. UNIFIL was established through Security Council resolutions 425 (1978) and 426 (1978) to confirm the withdrawal of Israeli forces from southern Lebanon, restore international peace and security, and assist the Government of Lebanon in ensuring the return of its effective authority. The approved budget of UNIFIL for civilian staff costs for 2022/23 and 2023/24 were \$116.6 million and \$128.1 million, respectively. The approved budget for 2023/24 provided for the deployment of 849 civilian staff comprising 255 international and 594 national staff. As of 31 May 2024, UNIFIL had 799 civilian staff comprising 247 international and 552 national staff.
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. 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), Secretary-General's bulletins, and administrative instructions.
4. On 31 October 2023, following the deteriorating security situation in Lebanon, non-programme critical international and national staff members stationed south of the Litani River were temporarily relocated to Beirut and Northern Lebanon, respectively. On 13 November 2023, the Mission instituted alternate work modalities for relocated non-programme critical staff, which included flexible working arrangements outside Lebanon. Danger pay to international and national staff in Naqura and Tyre duty stations was effective from 8 October 2023, and a six-week rest and recuperation cycle for international staff in Tyre also effective from 8 October 2023. Effective 12 April 2024, Tyre was designated as a non-family duty station for international staff.
5. Responsibility for managing time and attendance involves multiple parties, as presented in table 1.

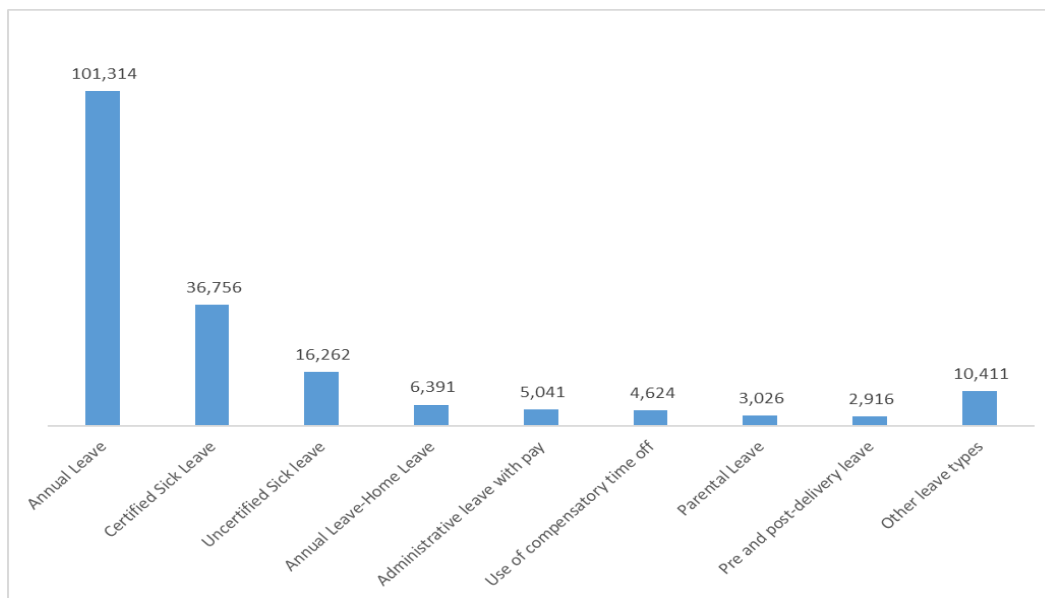
Table 1: Summary of time and attendance management roles and responsibilities

Party	Responsibility
Staff member	Timely submit leave requests for approval; certify monthly and annual time statements; and submit 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.
Human Resource Section	Provide guidance and support to staff related to leave and attendance. Monitor staff compliance with policy in liaison with Time Managers.
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.
Head of Mission and Force Commander (HoM/FC)	Grant time and attendance exceptions within the delegation of authority and policy.

6. Time and attendance data entry, uploading of supporting documentation, and approvals for international and local staff in UNIFIL was completed through Umoja and administered by human resource partners in the Human Resources Section (HRS).

7. The total number of leave days taken by staff in UNIFIL from 1 April 2019 to 31 May 2024 is shown in figure 1.

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



Source: Umoja absence report for UNIFIL<sup>1</sup>

8. Comments provided by UNIFIL are incorporated in italics.

## II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

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

10. This audit was included in the 2024 risk-based work plan of OIOS due to the risk of inaccurate recording and ineffective monitoring of time and attendance in the Mission.

11. OIOS conducted the audit from May to August 2024, covering the audit period from 1 April 2019 to 31 May 2024 for data and trend analysis and 1 April 2022 to 31 May 2024 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) absence submission and approval; (b) flexible working arrangements; (c) processing of danger pay allowances; and (d) monitoring of absences and attendance.

12. The audit methodology included: (a) interviewing key personnel involved in time and attendance management; (b) reviewing relevant supporting documents for a sample of 93 entitlement travels, 59 special

<sup>1</sup> "Other leave types" included leaves such as, family emergency leave, floating holiday, special leave with and without pay, rest and recuperation, annual leave-family visit, annual leave-reverse educational grant, travel time and administrative leave.

leave with full pay, 45 parental leave, and 93 compensatory time off (CTO) accrual transactions; (c) applying data analytics on the population of Umoja data on annual leave, uncertified sick leave, certified sick leave and CTO balances; (d) reviewing flexible working agreements of 93 staff members; and (e) analyzing the correlation between danger pay claims and absence and attendance reports of 93 staff members.

13. The audit did not include time and attendance management of uniformed personnel, which was governed by the manual on selection, deployment, rotation, extension, transfer and repatriation of United Nations Experts on Mission and managed through manual and computerized processes outside Umoja.

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

### III. AUDIT RESULTS

#### A. Absence submission and approval

##### Need for timely submission of leave requests and prompt action by leave approvers

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

16. OIOS reviewed absence data and leave quota balances for annual leave and uncertified sick leave to verify whether staff members were taking leave without exceeding quota limits. In 2022/23 and 2023/24, no staff member took advance annual leave exceeding the allowed 10-day maximum. In the two leave cycles, 49 staff members did not avail of their annual leave entitlement. Of the 49 staff members, 36 had low annual leave balances, while 13 took other types of leave, including parental, maternity, administrative, sick leave and family emergency leave.

17. During the audit period, UNIFIL staff members filed 15,751 requests for annual leave, family visit, home leave, education grant travel, floating holiday and rest and recuperation. OIOS compared the leave start dates against the dates of approval of the 15,751 leave requests and noted 5,890 cases (or 37 per cent) in which the time managers approved the leave requests after the leave had commenced. The delay in the approval of leave was on average 14 days. Of the 5,890 cases, staff members submitted 2,931 (or 50 per cent) of leave requests after the leave had started, implying staff members proceeded on leave without an approved leave. The timing of leave request and approval delay is shown in table 2.

Table 2: Leave requests approved after the leave had started for the period 1 April 2022 to 31 March 2024

Timing of leave request	Total number of requests	Range of elapsed days before leave approval	Average elapsed days before leave approval
Requested before the leave start date	2,177	1 to 1,367	14
Requested on the date of the start of leave	782	1 to 334	7
Requested after the leave had started	2,931	1 to 2,140	16
<b>Total</b>	<b>5,890</b>	-	<b>14</b>

Source: Umoja leave monitoring report

18. These gaps occurred due to inadequate time manager monitoring of leave requests in Umoja, leading to requests not being timely reviewed and approved. Umoja leave monitoring reports were not downloaded periodically, and there was a lack of oversight by time managers that allowed staff members to go on leave without prior authorization. Late submission and approval of leave requests could adversely impact resource planning and result in absences not being completely reported in time statements.

- (1) UNIFIL should: (a) remind staff members to submit leave requests in advance of taking leave and refrain from absences without prior authorization; and (b) establish key performance indicators (KPIs) for leave approval; and (c) hold time managers accountable for ensuring staff leave requests are timely processed and approved as per the KPIs.**

*UNIFIL accepted recommendation 1 and stated that the UNIFIL Chief Human Resources Officer (CHRO) would send broadcasts reminding all staff to submit leave requests in advance and refrain from taking absences without prior authorization. In addition, the CHRO would establish key performance indicators on leave approvals and time managers and section chiefs would monitor time and attendance within their sections and conduct periodic reviews to ensure compliance.*

- (2) UNIFIL should implement a monitoring mechanism using Umoja leave monitoring reports to ensure staff members timely submit leave requests and time managers approve them promptly.**

*UNIFIL accepted recommendation 2 and stated that human resource partners would generate and review quarterly reports to ensure leave requests and approvals are processed in a timely manner.*

#### Need for review of eligibility and compliance with leave rules prior to approval of entitlement travels

19. UNIFIL had a 24-month home leave cycle, which means a staff member may exercise home leave entitlement upon accruing 24 service credit points. There shall be no less than 12 months between home leaves and a staff member shall spend at least seven days of home leave in his/her place of home leave.

20. OIOS reviewed 284 entitlement travels (home leave, family visit, reverse educational grant travel, and rest and recuperation) for the audit period and noted the following:

- In five instances, staff members took home leave without satisfying the 12-month interval requirement between home leaves. While HRS explained that 3 of the 5 had exceptional approval, only one was included in the list of human resource exceptions for the period.
- In four instances, staff members took home leave for a period of less than seven days.
- Staff members may take annual leave outside the duty station up to a maximum of three days before a period of rest and recuperation without disrupting the 42-day qualifying service. However, in three cases, staff members took annual leave of 4 to 10 days between the outbound travel time and the 5-day period of rest and recuperation. Therefore, the 42-day qualifying service for rest and recuperation was disrupted.
- In 13 instances, staff members erroneously combined their entitlement travels with uncertified sick leave, which is not allowed by leave regulations.

21. The deviations from relevant leave rules were due to inadequate review of staff entitlement travel eligibility by leave approvers and human resource partners, which could increase the risk of entitlement abuse.

**(3) UNIFIL should enforce the requirement that leave approvers and human resource partners confirm staff eligibility before approving entitlement travel to ensure compliance with applicable leave rules.**

*UNIFIL accepted recommendation 3 and stated that human resource partners and time managers would review and confirm staff eligibility prior to approval of entitlement travel.*

Need to sensitize staff members to report absences accurately

22. Staff members and time managers are responsible and accountable for maintaining accurate and up-to-date absence and attendance information in Umoja.

23. OIOS analyzed leave and attendance data, travel expense reports, and supporting documents submitted by a sample of 93 out of 648 entitlement travels of UNIFIL staff members. These staff members took entitlement travel such as home leave, family visit, reverse educational grant leave, and rest and recuperation. Six staff members did not report 54 days of absences that were incurred while they were away from the duty station. The following were noted:

- One staff member traveled out of the duty station one day earlier than the approved period of reverse educational grant travel but did not report the day as an absence.
- One staff member did not report six days of absences in between his outbound travel time and the start of his period of home leave.
- Two staff members requested and got approval for home and sick leave. One left the duty station earlier than the approved leave start date but failed to report absences totaling six days. The other extended their stay but failed to report five days of absences.
- Two staff members reported an earlier return to the duty station travel dates in their travel expense reports compared to the actual return travel dates shown in boarding passes and passports, resulting in unrecorded absences of 36 days.

24. The erroneous reporting of travel time, attendance and absences resulted from inadequate review by human resource partners and approvers of travel expense reports and leave requests. This led to the payment of salaries totaling \$22,586 for days on which no corresponding service was rendered.

25. Furthermore, OIOS noted that in 33 of the 93 sampled entitlement travels, boarding passes and stamped pages of passports of staff members who took home leave and family visit travel were not available for review. This did not align with the ST/IC/2019/15 requirement, which states that staff members shall retain the original travel documentation for five years and provide it upon request for audit and monitoring purposes. In the absence of boarding passes and passports containing dates of arrival and departure, the correctness of declared outbound and inbound travel dates could not be established, and any deviations between the approved and actual absence durations may not be detected. UNIFIL could conduct periodic random reviews of entitlement travel and supporting documents to detect incorrectly declared travel dates and any unreported absences.

**(4) UNIFIL should: (a) sensitize staff members of their responsibility to completely and accurately report their absences and attendance in Umoja; and (b) require staff members to submit their annual leave requests for the unreported absences identified in this audit.**

*UNIFIL accepted recommendation 4 and stated that the Human Resources Section and section chiefs would send broadcasts to all staff to remind them of the requirement to ensure their leave records in Umoja are accurate and reported in a timely manner. In addition, the Human Resources Section would*



*ensure that annual leave requests for the unreported absences identified in this audit are submitted by the concerned staff members.*

#### Staff members submitted medical certificates to support certified sick leaves

26. Administrative instructions on sick leave require staff members to submit requisite medical certificates issued by a licensed medical practitioner in Umoja for certified sick leaves (CSLs). However, the document attached in Umoja automatically disappears when the CSL request is approved, as the information contains private and confidential health information. Umoja has a field with a check mark if the supporting document was initially attached.

27. OIOS extracted approved CSL from the leave monitoring report downloaded from Umoja for the audit period. Out of 1,955 approved CSLs, 1,598 had the supporting medical documentation field check marked. Of the remaining 357 that did not have the Umoja field checked: (a) 277 were CSLs exceeding 20 days, which were approved by the Medical Section in the electronic occupational safety and health records management system (EarthMed); and (b) 71 were CSLs below 20 days that were approved by human resource partners based on medical certificates sent by staff members either to the Medical Section or to HRS.

28. There were only nine cases of CSL below 20 days that were approved by human resource partners without supporting documents from the Medical Section or evidence of the requisite medical certificate attached in Umoja. Given the low occurrence of CSLs without supporting documentation, while OIOS did not make a recommendation, OIOS provided UNIFIL HRS the nine cases for follow-up..

#### UNIFIL effectively managed special leave and parental leave

29. Special leave is granted for purposes other than those covered by sick, annual, or home leave. Special leave should be supported with an approved authorization signed by the Head of Mission. Parental leave of 16 weeks is granted to staff members upon the birth or adoption of a dependent. A staff member giving birth gets an additional 10 weeks of pre/post-delivery leave. Parental leave should be taken within a 12-month period of birth, otherwise it will be forfeited. Parental and pre/post-delivery leave should be supported by a birth certificate or legal documents for adoption.

##### *(i) Special leave with full pay*

30. In December 2023, the HoM/FC approved 10 special leave days with full pay (SLWFP) for all programme-critical staff members who worked in the area of operation on or after 8 October 2023. Staff not on the approved programme-critical staff list would get five days of SLWFP if called to report to Naquora on an ad hoc basis and an additional five days if called to report to Naquora for more than 20 working days. The SLWFP had to be taken before 30 June 2024.

31. OIOS tested 59 (or 15 per cent) of 392 staff members who availed themselves of SLWFP during the audit period. Out of 59 staff members, 3 were granted SLWFP of 50 days each in view of the transition from maternity to parental leave<sup>2</sup>. Also, 56 staff members were availed of SLWFP authorized by the HoM/FC in connection with the security crisis in Tyre, and 3 staff members also took SLWFP given their

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<sup>2</sup> The Secretary-General decided that staff members who were still on maternity leave on 1 January 2023 shall be granted 10 weeks of special leave with full pay in addition to their entitlement to 16 weeks of maternity leave. This additional special leave with full pay, will bring the total duration of leave to 26 weeks for staff members who gave birth and were on maternity leave at the time of the introduction of the new parental leave scheme.

attendance in the October 2023 inter-agency games<sup>3</sup>. All SLWFPs taken were duly authorized and within the approved quota and deadline.

(ii) *Parental leave*

32. A review of 45 (or 15 per cent) of 303 parental and pre/post-delivery leaves that were taken during the audit period showed that each was supported by the birth certificate of a child. The supporting documents were verified through personnel action reports on the addition of dependents. Parental and pre/post-delivery leave were taken within a period of one year of the birth of the child, and there were no instances where the period of parental leave and pre/post-delivery leave exceeded 16 and 26 weeks, respectively.

## B. Flexible working arrangements

### The Mission could obtain evidence of staff members' return from flexible working arrangements

33. Flexible working arrangements (FWA), as provided in ST/SGB/2019/3, are given at the manager's discretion after signing an agreement that specifies the duration, working hours, location of workplace and specific work to be done. Staff members may be allowed to be on FWA outside Lebanon for a duration not exceeding six months. In exceptional circumstances, an extension for an additional period not exceeding three months may be considered with the approval of the HoM/FC. FWA of more than nine months requires exceptional approval by the Assistant Secretary-General for Human Resources.

34. The number of staff approved for FWA increased from 51 in 2022/23 to 149 in 2023/24 due to the security situation in southern Lebanon, as shown in table 3.

Table 3: Number of staff members approved for flexible working arrangements

Leave cycle	Number of staff members on flexible working arrangements		
	Within duty station	Outside the duty station	Total
2022/23	26	25	51
2023/24	57	92	149

*Source: Human Resources Section*

35. OIOS review of FWA agreements and email correspondence of 93 staff members who were approved for FWA during the audit period confirmed that HRS monitored staff members to ensure: (a) requests and approval were up-to-date; (b) staff members who worked away from Lebanon had an approved FWA agreement; (c) FWA beyond six months was approved by the HoM/FC; and (d) no staff member continued to stay on FWA exceeding nine months.

36. According to HRS, staff members returning to Beirut after a period of FWA outside the country are required to inform their human resource partners via email, supported by rental receipts and confirmation of residence. OIOS reviewed Umoja data on telecommuting and leave records and noted that, for 24 of 93 cases, staff members did not provide the required documentation to support their return to Lebanon after the expiry of the approved FWAs. Therefore, this posed a financial risk as staff members may continue to receive hardship and non-family service allowances even if they continue to remain outside Lebanon beyond 30 days. UNIFIL could benefit by enforcing the requirement for staff members to confirm their return to Lebanon after FWAs.

<sup>3</sup> Per the inter-agency games leave policy memorandum dated 25 April 2005.

Need for timely preparation of personnel action report for prolonged periods of flexible working arrangements away from Lebanon

37. When staff members are on FWAs outside Lebanon beyond 30 days, the payment of hardship and non-family service allowances should be stopped. Further, if FWA outside the duty station reaches more than two-thirds of the academic year of a dependent, an educational grant would be prorated.

38. OIOS review of FWA records showed that 28 of 92 staff members had spent more than 30 working days outside Lebanon. Further review of hardship and non-family service allowances paid to the 28 staff members indicated erroneous calculation and payment of the allowances for 18 staff members, leading to a cumulative overpayment of \$28,776. This occurred because human resource partners did not raise the requisite personnel action reports promptly to trigger adjustment of hardship and non-family service allowances. None of the 28 staff members were on FWA outside the duty station for more than two-thirds of the academic year of a dependent, so there was no financial impact on education grants.

- (5) UNIFIL should introduce additional measures to promptly raise personnel action reports for prolonged flexible working arrangement durations to ensure timely adjustment of hardship and non-family service allowances.**

*UNIFIL accepted recommendation 5 and stated that human resource partners would establish monitoring reports for flexible working arrangements to ensure personnel action reports for the adjustment of hardship and non-family service allowances are raised promptly.*

### **C. Processing of danger pay allowances**

Need to monitor payments of danger pay allowance

39. Effective 8 October 2023, danger pay was approved for the Tyre (Sur) and Naquora duty stations due to the deterioration of security conditions. For internationally recruited staff, physical presence in the danger pay duty station is required to be eligible for danger pay. Locally recruited staff members residing in the danger pay location are entitled to the full amount of danger pay in a month<sup>4</sup>. Non-programme critical staff, both internationally and locally recruited, who relocated north of Litani River are ineligible for danger pay except for the days they are required to report to Naquora. Danger pay is determined by staff completing and self-certifying their danger pay eligibility in Umoja.

40. From 8 October 2023 to 31 May 2024, UNIFIL paid danger pay totaling \$3.4 million to 665 staff members. For a sample of 93 staff members who received danger pay, OIOS compared absence and attendance data from Umoja with the days staff members self-certified as danger pay eligible. Table 4 shows the estimated overpayment of danger pay totaling \$106,030 for the sample of 93 staff members.

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<sup>4</sup> Locally recruited staff members who did not relocate from the south of the Litani River remained entitled to danger pay irrespective of whether the staff members were required to report to UNIFIL Headquarters or worked from home.

Table 4: Estimated overpayment of danger pay for the period of 8 October 2023 to 31 May 2024

Reason for overpayment of danger pay	Number of occurrences	Overpayment of danger pay <sup>5</sup>
• Incorrect staff member certification of presence in the danger location	34 payments	\$7,834
• Incorrect payment of danger pay to 14 local staff members who relocated to the north of Litani River and classified as non-programme critical	52 payments	\$62,035
• Incorrect payment of danger pay to 22 non-programme-critical local staff members residing north of the Litani River, who certified that they reported to Naquora but could not provide evidence that they were authorized or were physically on-site	71 payments	\$36,161
<b>Total</b>		<b>\$106,030</b>

Source: Umoja records, lists of programme critical staff and relocation addresses in the north of Litani River

41. Offices and sections did not inform HRS when non-programme critical staff reported to UNIFIL Headquarters on an ad hoc basis. Hence, HRS did not have a list of staff who reported on an ad hoc basis to review danger pay. The estimated overpayment of danger pay allowances totaling \$106,030 resulted from inadequate monitoring of staff danger pay status and allowance payments by the Mission.

**(6) UNIFIL should: (a) utilize data analytics to monitor staff danger pay claims, ensuring accuracy of actual dates spent in danger pay areas; and (b) conduct an examination of staff members' danger pay claims from October 2023 to June 2024 to recover overpayments made, including the \$106,030 identified by the audit.**

*UNIFIL accepted recommendation 6 and stated that human resource partners would: (a) monitor and review danger pay claims for accuracy; and (b) review danger pay claims from October 2023 and take action to recover identified overpayments.*

## D. Monitoring of absences and attendance

### Staff members' compliance with the requirement to certify monthly and annual time statements

42. At the end of every month and end of the annual leave cycle, staff members are required to certify the correctness of their time statements reflecting all attendance, absences and leave balances.

43. OIOS downloaded and analyzed the Umoja report on monthly and annual staff members' certification of time statements for the audit period, which included 15,552 monthly and 1,296 annual time statements. The analysis showed that staff members did not certify 1,825 (or 12 per cent) of monthly time statements. Also, staff members did not certify 351 annual statements (or 27 per cent) of the total expected annual time statements to be certified.

44. Incomplete certification of time statements resulted because HRS did not monitor and ensure that staff members regularly attested to the correctness of their time statements. Consequently, incorrect reporting of attendance and incomplete recording of absences may not be promptly rectified. Although Umoja notifies staff members of the need to certify their attendance reports, HRS is responsible for monitoring compliance with the requirement to certify monthly and annual time statements. However, in

<sup>5</sup> The overpayment of danger pay was calculated based on the number of days that staff members were not in Tyre or Naquora multiplied by the daily danger pay rate.

view of a recommendation in the audit of leave and attendance in the United Nations Secretariat<sup>6</sup> that the Department of Management Policy, Strategy and Compliance assess the continued validity of the monthly and annual certification of attendance reports, OIOS did not make a recommendation herein.

Need for periodic review of compensatory time off accruals and balances

45. In UNIFIL, section managers are responsible for identifying and requesting overtime from the Director of Mission Support. Overtime work shall be compensated as compensatory time off (CTO) based on the number of credited hours. CTO is required to be taken within four months following the month in which the overtime occurred. The United Nations guidelines for overtime and compensatory time-off provide that staff members should not work more than 40 hours of overtime in a month.

46. The attendance report extracted from Umoja for the audit period showed 873 CTO accrual transactions for 102 staff members or a total of 4,707 accrued CTO hours, equivalent to 673 CTO days. These included 1,728 hours, or 247 days accrued by 26 staff members at FS-6 to P-5 levels, who were required to render overtime as designated administrative duty officers on weekends. OIOS reviewed 93 of 873 CTO accrual transactions and noted that these were approved by the Director of Mission Support and supported by proof of overtime work. Further analysis of CTO accruals indicated the following:

- Five staff members accrued CTO more than 40 hours in a month, ranging between 41 to 50.5 hours.
- Seven staff members had accumulated CTO balances exceeding 40 hours, ranging between 41.50 to 147 hours.
- Six staff members had negative balances of CTO ranging from 0.5 to 7 hours, which meant that time managers approved their CTO use in excess of the available accrued CTO hours.

47. OIOS further observed three staff members who accrued 15 to 22 CTO days in leave cycles 2022/23 and 2023/24, which were half or almost equivalent to the maximum annual leave a staff member can accrue in one leave cycle. Extended working hours over a long period could adversely impact staff members' health and productivity. Excessive overtime work and incurrence of negative CTO balances were not noticed in UNIFIL due to the absence of a regular review of CTO balances, which were required to be undertaken three times in a leave cycle.

**(7) UNIFIL should enforce the requirement to conduct triannual reviews of compensatory time off balances to ensure that staff members are not accumulating excessive balances.**

*UNIFIL accepted recommendation 7 and stated that human resource partners and section chiefs would conduct triannual reviews of compensatory time off balances to prevent the accumulation of excessive balances.*

#### **IV. ACKNOWLEDGEMENT**

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

Internal Audit Division  
Office of Internal Oversight Services

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<sup>6</sup> Report number 2023/005.

## STATUS OF AUDIT RECOMMENDATIONS

## Audit of time and attendance management in the United Nations Interim Force in Lebanon

Rec. no.	Recommendation	Critical <sup>7</sup> / Important <sup>8</sup>	C/ O <sup>9</sup>	Actions needed to close recommendation	Implementation date <sup>10</sup>
1	UNIFIL should (a) remind staff members to submit leave requests in advance of taking leave and refrain from absences without prior authorization; (b) establish key performance indicators (KPIs) for leave approval; and (c) hold time managers accountable for ensuring staff leave requests are timely processed and approved as per the KPIs.	Important	O	Receipt of evidence on: (a) the issuance of broadcasts reminding staff to submit leave requests in advance and refrain from taking absences without prior authorization; and (b) establishment of key performance indicators on leave approvals.	31 July 2025
2	UNIFIL should implement a monitoring mechanism using Umoja leave monitoring reports to ensure staff members timely submit leave requests and time managers approve them promptly.	Important	O	Receipt of evidence on generation and review of quarterly reports by human resource partners to ensure leave requests are monitored.	31 July 2025
3	UNIFIL should enforce the requirement that time managers and human resource partners confirm staff eligibility before approving entitlement travel to ensure compliance with applicable leave rules.	Important	O	Receipt of evidence on adequate review and confirmation of staff eligibility before approval of entitlement travels.	31 July 2025
4	UNIFIL should: (a) sensitize staff members on their responsibility to completely and accurately report their absences and attendance in Umoja; and (b) require staff members to submit their annual leave requests for the unreported absences identified in this audit.	Important	O	Receipt of evidence that: (a) broadcasts were issued to remind staff to ensure accuracy and timely reporting of leave in Umoja; and (b) staff members submit annual leave requests related to the unreported absences identified in this audit.	31 July 2025
5	UNIFIL human resource partners should introduce additional measures to promptly raise personnel action reports for prolonged flexible working arrangement durations to ensure timely adjustment of hardship and non-family service allowances.	Important	O	Receipt of evidence on monitoring of flexible working arrangements and prompt raising of personnel action reports for timely adjustment of hardship and non-family service allowances.	31 July 2025

<sup>7</sup> 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.

<sup>8</sup> 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.

<sup>9</sup> Please note the value C denotes closed recommendations whereas O refers to open recommendations.

<sup>10</sup> Date provided by UNIFIL in response to recommendations.

## STATUS OF AUDIT RECOMMENDATIONS

## Audit of time and attendance management in the United Nations Interim Force in Lebanon

Rec. no.	Recommendation	Critical <sup>7</sup> / Important <sup>8</sup>	C/ O <sup>9</sup>	Actions needed to close recommendation	Implementation date <sup>10</sup>
6	UNIFIL should: (a) utilize data analytics to monitor staff danger pay claims, ensuring accuracy of actual dates spent in danger pay areas; and (b) conduct an examination of staff members' danger pay claims from October 2023 to June 2024 to recover overpayments made, including the \$106,030 identified by the audit.	Important	O	Receipt of evidence on: (a) the conduct of monitoring and review of danger pay claims from October 2023; and (b) recovery of identified overpayments.	31 July 2025
7	UNIFIL should enforce the requirement to conduct triannual reviews of compensatory time off balances to ensure that staff members are not accumulating excessive balances.	Important	O	Receipt of evidence on the conduct of triannual reviews of compensatory time off balances.	31 August 2025

# **APPENDIX I**



## **Management Response**





Date: 04 December 2024  
Ref: 1725/UNIFIL/FC 06

To: Mr. Byung-Kun Min, Director  
Internal Audit Division, OIOS

From:  Lieutenant-General Aroldo Lazaro  
Head of Mission and Force Commander, UNIFIL 

Subject: **Draft report on an audit of time and attendance management in the United Nations Interim Force in Lebanon (Assignment No. AP2024-672-02)**

1. I refer to your memorandum on the above subject, reference No. OIOS-2024-02188 dated 26 November 2024. Please find attached, UNIFIL's response to the recommendations contained in the subject draft report.

2. In following the usual procedure, copies of any supporting documents will only be provided to MERAO based at UNIFIL HQ and will not be transmitted to you with this Mission's response.

Best regards.

Cc: Melva Crouch, UNIFIL  
Xiaohai Shi, UNIFIL  
Effendi Syukur, UNIFIL  
Mr. Kemal Karaseki, IAD, OIOS  
Mr. Hoa Thanh Quach, IAD, OIOS  
Mr. Jeffrey Lin, IAD, OIOS

## Management Response

## Audit of time and attendance management in the United Nations Interim Force in Lebanon

Rec. no.	Recommendation	Critical <sup>11</sup> / Important <sup>12</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNIFIL should: (a) remind staff members to submit leave requests in advance and refrain from taking absences without prior authorization; and (b) establish key performance indicators (KPIs) for leave approvals and hold time managers accountable for ensuring staff leave requests are processed and approved as per the KPIs.	Important	Yes	HR Partners Time approvers CHRO Section Chief (SC)	31 July 2025	(a) UNIFIL CHRO will send broadcasts reminding all staff to submit leave requests in advance and refrain from taking absences without prior authorization.  (b) UNIFIL CHRO will establish KPIs on leave approvals and time managers and section chiefs will monitor time and attendance within their sections and conduct periodic reviews to ensure compliance.
2	UNIFIL should implement a monitoring mechanism using Umoja leave monitoring reports to ensure staff members timely submit leave requests and time managers approve them promptly.	Important	Yes	HR Partners Time approvers CHRO Section Chief	31 July 2025	UNIFIL HR partners will generate and review quarterly reports to ensure that leave requests and approvals are being processed in a timely manner.
3	UNIFIL should enforce the requirement that time managers and human resource partners confirm staff eligibility before approving entitlement travel to ensure compliance with applicable leave rules.	Important	Yes	Time Managers HR Partners	31 July 2025	UNIFIL HR Partners and Time Managers will ensure that prior to approval of any entitlement travel, staff eligibility is reviewed and confirmed.
4	UNIFIL should: (a) sensitize staff members on their responsibility to completely and accurately report their	Important	Yes	HR Partners Time Approvers Section Chief	31 July 2025	(a) UNIFIL HR/Section Chiefs will send broadcasts to all staff to remind them of the requirement to

<sup>11</sup> 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.

<sup>12</sup> 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.

<b>Rec. no.</b>	<b>Recommendation</b>	<b>Critical<sup>11</sup>/ Important<sup>12</sup></b>	<b>Accepted? (Yes/No)</b>	<b>Title of responsible individual</b>	<b>Implementation date</b>	<b>Client comments</b>
	absences and attendance in Umoja; and (b) require staff members to submit their annual leave requests for the unreported absences identified in this audit.					ensure their leave records in UMOJA are accurate and reported in a timely manner. (b) UNIFIL HR will ensure that annual leave requests for the unreported absences identified in this audit are submitted by the concerned staff members.
5	UNIFIL human resource partners should introduce additional measures to promptly raise personnel action reports for prolonged flexible working arrangement durations to ensure timely adjustment of hardship and non-family service allowances.	Important	Yes	HR partners	31 July 2025	UNIFIL HR partners to establish monitoring reports for flexible working arrangements to ensure that personnel actions for the adjustment of hardship and non-family service allowances are raised promptly.
6	UNIFIL should: (a) utilize data analytics to monitor staff danger pay claims, ensuring accuracy of actual dates spent in danger pay areas; and (b) conduct an examination of staff members' danger pay claims from October 2023 to identify and recover any overpayments made, including the \$106,030 identified by the audit.	Important	Yes	HR partners	31 July 2025	(a) UNIFIL HR Partners to monitor and review danger pay claims for accuracy. (b) UNIFIL HR Partners will review danger pay claims from October 2023 and take action to recover identified overpayments.
7	UNIFIL should enforce the requirement to conduct triannual reviews of compensatory time off balances to ensure that staff members are not accumulating excessive balances.	Important	Yes	HR partners Section Chiefs	31 August 2025	(a) UNIFIL HR Partners and Section Chiefs will conduct triannual reviews of compensatory time off balances to prevent the accumulation of excessive balances.