



# **INTERNAL AUDIT DIVISION**

## **REPORT 2024/092**

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### **Audit of time and attendance management in the United Nations Mission in the Republic of South Sudan**

**UNMISS needed to strengthen the monitoring of time and attendance to timely identify and address non-compliance with staff regulations and rules**

**27 December 2024**

**Assignment No. AP2024-633-02**

# **Audit of time and attendance management in the United Nations Mission in the Republic of South Sudan**

## **EXECUTIVE SUMMARY**

The Office of Internal Oversight Services (OIOS) conducted an audit of time and attendance management in the United Nations Mission in the Republic of South Sudan (UNMISS). The objective of the audit was to assess whether UNMISS managed international and locally recruited staff's time and attendance effectively and efficiently in accordance with applicable staff regulations and rules. The audit covered the period from 1 April 2020 to 31 March 2024 for trend analysis and 1 April 2022 to 31 March 2024 for detailed assessment of time and attendance management including: (a) absence recording and approval, (b) monitoring adherence to time and attendance rules; and (c) danger pay certifications.

UNMISS Human Resources Management Section regularly issued broadcasts reminding staff members and Time Managers to ensure correct recording and diligent review of leave requests, respectively. Furthermore, UNMISS initiated a review of time and attendance records of randomly selected staff members in April 2024, including danger pay certification.

However, UNMISS needed to take additional measures to address the important control gaps, such as inadequate leave request monitoring reports, a high number of exceptional approvals for early departure of rest and recuperation leave, and non-compliance with the requirement for supporting documents. The control gaps resulted in non-compliance and potential financial loss. OIOS review of leave requests for the period April 2022 to March 2024 showed that 6,329 requests (representing 12 per cent) from a population of 50,868 approved absence requests were submitted by staff members after the start of the requested absences with an average delay of 13 days. Also, OIOS review of the danger pay allowance identified a potential overpayment of \$151,743.

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

- Conduct periodic review of leave request monitoring reports to identify cases of post-facto submission and approval of leave requests by staff members and Time Managers and take appropriate action.
- Strengthen the monitoring of staff time and attendance by ensuring all Mission personnel travelling out of their duty stations obtained approved electronic Movement of Personnel in line with the Mission Directive number 2023/03.
- Conduct its own review of the identified cases with potential unauthorized absences that have been identified by this audit and take appropriate action, where necessary.
- Strengthen the review and approval of early departure for rest and recuperation requests.
- Take action to enforce the requirement that all supporting documentation for leave types that need specific Human Resources Management Section approval are obtained, reviewed, properly filed and appropriate action is taken where documentation is not in place.
- Review the potential danger pay overpayment estimated at \$151,743 identified in this audit and initiate the recovery process from the concerned staff members if validated.

UNMISS accepted all recommendations and has yet to initiate action to implement them. Actions required to close the recommendations are indicated in Annex I.

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# Audit of time and attendance management in the United Nations Mission in the Republic of South Sudan

## I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of time and attendance management in the United Nations Mission in the Republic of South Sudan (UNMISS).
2. UNMISS was established under Security Council Resolution 1996 (2011) of 9 July 2011. Since then, UNMISS mandate to protect civilians, create conditions conducive for delivery of humanitarian assistance, support the implementation of the Revitalized Peace Agreement including conducting free, fair and peaceful elections; and to monitor, investigate, and report on violations of humanitarian and human rights law has been renewed annually. The budget for civilian staff costs for 2023/24 fiscal year was \$293 million which provided for 934 international and 1,464 locally recruited staff.
3. Time and attendance management is essential for ensuring staff are present and punctual. It plays a significant role in enhancing work-life balance, staff productivity, ensuring payroll accuracy, maintaining compliance, and managing staff efficiently. Excessive paid and unpaid time-off or staff absenteeism can negatively impact the organizations' financial and operational effectiveness. The administration of time and attendance for civilian staff is governed by the United Nations Staff Regulations and Rules (ST/SGB/2023/1)<sup>1</sup>, and relevant administrative instructions. 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**

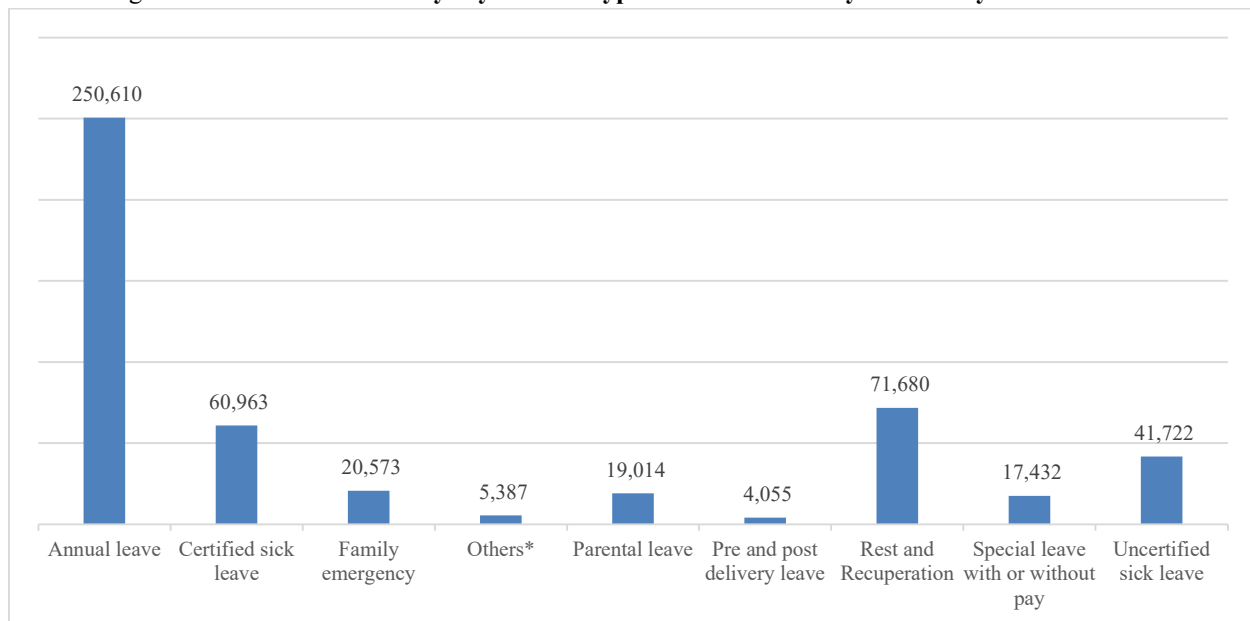
Party	Responsibility
Staff member	Timely submission of leave requests for approval, certification of monthly and annual time statements, and creation of travel requests and related expense reports for entitlement travels.
Time Manager	Review, endorse, and approve leave requests, review absence balances, and monitor staff time and attendance.
UNMISS Human Resource Management Section (HRMS)	Provide guidance and support to staff related to time and attendance. Monitor staff compliance to leave policy in liaison with Time Managers. Approving overtime and certified time-off, certifying documents on parental leave, approve special leave without pay, obtaining written agreement from staff on combining sick leave at half-pay with half day of annual leave, record absence on behalf of staff if requested.
Regional Service Centre Entebbe Human Resource Partner	First approver for certified sick leave of up to 20 days and parental leave. Second approver for rest and recuperation and special leave. Validate eligibility for entitlement travel. Adjust staff entitlements affected by time and attendance.
Time Administrator	Create leave requests on behalf of staff members and monitor time and attendance.
Medical Section in UNMISS	Approve certified sick leave over 20 days in a leave cycle.
Head of Mission	Grant time and attendance exceptions within the delegation of authority and policy. Approve administrative leave with full pay.

4. The total number of leave days taken by staff in UNMISS from 1 April 2019 to 31 March 2024 is shown in figure 1.

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<sup>1</sup> This Secretary Generals' Bulletin came into effect on 1 January 2023, prior to it the ST/SGB/2018/1 Rev.1 and various Administrative Instructions were in use.

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



<sup>2</sup>Source: Umoja absence report for UNMISS

5. Additionally, between 1 April 2022 and 31 March 2024, UNMISS staff telecommuted away from the Mission area for 2,531 days in line with the Secretary-General’s bulletin on flexible working arrangements (ST/SGB/2019/3) and were on official business (with or without travel) for 31,105 days.

6. Time and attendance for international and locally recruited staff is primarily managed through the Umoja system and the Field Support Suite (FSS) is used to process electronic Movement of Personnel (e-MOP) for staff members’ approval to travel out of their duty stations for leave and other absences. Both systems are corporate systems subject to regular audit.

## II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

7. The objective of the audit was to assess whether UNMISS managed international and locally recruited staff’s time and attendance effectively and efficiently in accordance with applicable staff regulations and rules.

8. This audit was included in the 2024 risk-based work plan of OIOS due to operational and financial risks related to the management of time and attendance in UNMISS.

9. OIOS conducted this audit from May to July 2024. The audit covered the period from 1 April 2020 to 31 March 2024 for trend analysis and 1 April 2022 to 31 March 2024 for detailed time and attendance testing. Based on an activity-level risk assessment, the audit covered higher and medium risks areas in time and attendance management, which included: (a) absence recording and approval, (b) monitoring adherence to time and attendance rules; and (c) danger pay certifications.

10. The audit methodology included: (a) interviews with key personnel involved in time and attendance management to gain insights into processing controls; (b) review of relevant supporting documents for sample leaves taken to determine their veracity; (c) analytical review of Umoja data related to absences and

<sup>2</sup> \* Others -include administrative leave, compensatory time-off and unauthorized absence.

attendance to identify trends that may impact operations, (d) high level review of leave request monitoring report covering the period April 2022 to March 2024, random sampling of 15 of 1152 flights manifests and 15 of 207 early departure requests, and random sampling covering 160 of 1259 requests for other types of absences. These samples of time and attendance transactions were tested for compliance with relevant regulations and rules, and (e) comparing of danger pay claims for 3 of 24 months to absence and attendance reports to identify instances of overclaiming of danger pay.

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

12. Comments provided by UNMISS are incorporated in italics.

### III. AUDIT RESULTS

#### A. Absence recording and approval

Need to ensure timely submission and approval of absence requests

13. Absence requests must be made by staff and approved by Time Managers in advance except where compelling circumstances make this impossible. This protocol ensures resource planning that balances employee well-being and Mission productivity.

14. OIOS review of a leave request monitoring report for the period April 2022 to March 2024 showed that 6,329 requests (representing 12 per cent) from a population of 50,868<sup>3</sup> approved absence requests were submitted by staff members after the start of the requested absences with an average delay of 13 days. Furthermore, 9,068 requests (representing 18 per cent) were approved by either Time Managers or RSCE Human Resources Partners with an average 29 days from the start of the absences by staff members, as shown on table 2. Further review by OIOS showed that some of these post facto requests related to extensions of already approved absences by staff members while away from the Mission.

**Table 2: Retrospective submission and approval of absences requests**

Absence type	Responsible Entity for absence approval	Total approved requests	Delays in submitting absence requests by staff member			Delays in approval of absence requests by Time Managers and RSCE		
			# of requests	Delayed submissions	Average delay	# of requests	Delayed approvals	Average delay
Annual leave	UNMISS	20,106	3,233	16%	13 days	3,905	19%	20 days
Compensatory time-off	UNMISS RSCE	884	751	85%	16 days	773	87%	21 days
Family emergency	Staff	2,857	694	23%	4 days	694	24%	4 days
Official business	UNMISS	7,251	333	5%	13 days	663	9%	52 days
Overtime	UNMISS RSCE	181	181	100%	30 days	181	100%	32 days
Parental leave	UNMISS	785	70	9%	13 days	100	13%	56 days
Rest and Recuperation	UNMISS RSCE	18,564	960	5%	8 days	2,658	14%	32 days
Special leave with pay	UNMISS	48	3	6%	36 days	4	8%	31 days
Telecommuting	UNMISS	192	104	54%	25 days	90	47%	25 days
<b>Total</b>		<b>50,868</b>	<b>6,329</b>	<b>12%</b>		<b>9,068</b>	<b>18%</b>	

<sup>3</sup> This figure excludes certified and uncertified sick leave that are generally submitted and approved post facto

15. Moreover, a total of 116 absence requests<sup>4</sup> for 423 days had not been approved with an average delay of 410 days as of 26 May 2024, while 39 requests totaling 185 days had ‘error status’. Staff members did not ensure their leave was approved as required, yet they continued to certify their monthly time statements.

16. These gaps occurred due to two main reasons: (a) Mission components did not enforce the requirement for advance absence requests by staff members; and (b) UNMISS HRMS did not effectively utilize Umoja leave request monitoring reports to identify and promptly address significant delays in submission and approval of absences occasioned by staff, Time Managers and RSCE Human Resources (HR) Partners.

17. Consequently, post-facto submission and approval of absence requests presented a risk that staff members could avail absences they are not entitled to. This could further result in financial loss to the Mission as staff members may also not record or could cancel their absence requests submitted in Umoja if not timely approved by Time Managers. Moreover, unplanned absences could disrupt human resource planning efforts aimed at balancing all employees’ well-being with Mission productivity.

**(1) UNMISS should conduct periodic review of leave request monitoring reports to identify cases of post-facto submission and approval of leave requests by staff members and Time Managers and take appropriate action.**

*UNMISS accepted recommendation 1 and stated that majority of leave types/absences were based on the self-service system in Umoja that requires leave roles of staff members, managers and the Regional Service Centre Entebbe. The Mission also provided some exceptions that could result in seeming delays in the recording and approval of leave. Nevertheless, UNMISS stated that it will focus on detecting and monitoring unapproved leave requests through a periodic reporting mechanism that will be generated from the Umoja system. Identified cases, will be brought to the attention of Time Managers for appropriate action. This monitoring and reporting mechanism will be further strengthened following the retraining of sections’ attendance time administrators who will be responsible to provide additional support role in monitoring time related activities in their respective sections.*

Need to strengthen controls over recording and approval of absences

18. Staff members are responsible for submitting absence requests and logging attendance so that time and attendance records are always complete and accurate. Time Managers are responsible for reviewing leave requests, monitoring attendance records and holding staff accountable for correct recording of their absence and attendance. To assist Time Managers in executing their roles, Umoja has various reports that summarize different absence and attendance types.

19. UNMISS HRMS, through broadcasts regularly reminded staff members and supervisors to ensure correct recording and diligent review of leave requests, respectively. Also, during the audit period, staff members completed monthly time statement certifications with a compliance rate of 93 per cent in which they certified the accuracy of the summary of leave taken in the previous month. Despite this, OIOS review of absence and attendance reports showed that staff did not always correctly record their time and attendance, and Time Managers’ review and approval processes was not always effective as the following was noted:

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<sup>4</sup> Of the 116 absence requests, 110 requests were awaiting Time Manager approval, four Human Resources Partner or Time Manager and two Medical Services

(i) *Unrecorded absences*

20. A review of international staff attendance reports for the period from November 2023 to March 2024 for 887 internationally recruited staff members showed unrecorded absences totaling 155 days from 61 staff members. Further, five locally recruited staff who had travelled to Entebbe on UNMISS flights extended their stay without amending their leave records resulting in 14 unrecorded absence days. Moreover, despite the requirement to accurately record absences, staff who travelled on UNMISS flight from Entebbe did not consistently record time-off work for the day they travelled back to the Mission. This was particularly evident for those on later flights, which often arrive after midday or involve connections to field office locations.

21. Additionally, cross-referencing of the danger pay report with the absence and attendance report for the period December 2023 to February 2024 showed that 208 staff members certified that they were not in the danger pay location for a total of 850 days but did not record the corresponding absence taken outside the duty station. The discrepancy between the two Umoja reports may indicate that staff members did not record all their absences and UNMISS could benefit from a review based on the OIOS-provided analysis of the highlighted cases.

22. Movement of personnel requests, which entitle staff to use Mission flights, are required to be supported by approved leave requests. However, a review of a random sample of 15 UNMISS flights that transported 234 staff members between Juba and Entebbe revealed that 98 staff members (42 per cent) did not attach evidence of approved leave, or the attached leave requests had not been approved at the time the movement of personnel request was submitted.

(ii) *Incorrect use of travel time for rest and recuperation*

23. Travel time for R&R is only available to staff when they take R&R. However, a review of the absence report for the audit period showed that 20 staff members recorded a total of 31 days of absence as travel time for R&R that was not accompanied by R&R requests as required.

24. The issues relating to unrecorded absences and incorrect use of travel time for R&R above occurred due to inadequate management oversight. For instance, many staff members did not raise e-MOPs in the Field Support Suite before travelling out of their duty station contrary to Mission Directive number 2023/03 and Mission Management did not appropriately enforce the requirement. As a result, UNMISS did not identify and resolve potential financial losses arising from unrecorded staff absences and misuse of R&R travel time entitlements. UNMISS HRMS, however, stated that they conducted review of time and attendance in April 2024 and referred non-compliant staff members to the Conduct and Discipline Team in line with the provisions of staff rule 10.1 and 10.2 and the SRSG subsequently wrote the letters of caution to staff members that were not compliant. OIOS provided an extensive list of potential non-compliant cases to HRMS during the audit for their review and appropriate action if validated.

**(2) UNMISS should strengthen the monitoring of staff time and attendance by ensuring all mission personnel travelling out of their duty stations obtained approved electronic Movement of Personnel in line with the Mission Directive number 2023/03.**

*UNMISS accepted recommendation 2 and stated that the Mission will strengthen compliance by reinforcing existing measures as per current Mission Directive 2023/3, specifically through: (a) the regular issuance of broadcasts requiring staff members to be in possession of approved e-MOP when travelling on commercial flights outside South Sudan and authorizers and approvers to ensure accuracy and completeness of e-MOP requests and related approved leave requests, and (b) conduct of random checks along with on-going HRMS attendance review exercises.*



**(3) UNMISS should conduct a review of the identified cases with potential unauthorized absences that have been identified by this audit and take appropriate action, where necessary.**

*UNMISS accepted recommendation 3 and stated that HRMS will review the cases identified by this audit and will refer the cases to Conduct and Discipline Team as necessary.*

## **B. Monitoring adherence to time and attendance rules**

### Need to significantly strengthen controls over the approval of R&R

25. R&R consists of five consecutive calendar days, including weekends and holidays and an additional allocation of travel time. UNMISS's qualifying service, the minimum period staff must be physically at the duty station, is 6 weeks or 42 days. R&R must be utilized within 30 calendar days after qualifying service and is forfeited if the staff member elects not to take it within the prescribed period without approval by HRMS. In exceptional circumstances attributable to exigencies of service, UNMISS may allow an earlier departure of up to a maximum of seven calendar days before the staff members would have otherwise satisfied the required qualifying service.

26. OIOS review of the absence report revealed 207 instances when R&R was taken before staff completed the qualifying service. Additionally, there were 103 instances when R&R was not taken within the stipulated 72 days, and staff did not also meet the qualifying period for the next R&R date from the previous rest and recuperation without justification or obtaining authorization from the Chief Human Resources Officer. OIOS also assessed that 52 staff members took R&R before completing the qualifying period more than once during the audit period, indicating that R&R approval exceptions may be systemic.

27. Further analysis of a randomly selected sample of 15 out of the 207 early R&R departure requests showed that HRMS did not enforce its regularly broadcast directives/guidance that stated that early R&R departures would not be approved as a means of leave planning for sections or justified as "*for operational reasons*" without stating valid reasons. For instance, of the 15 reviewed: (i) 6 requests were granted as part of leave planning mechanism by Mission components described as "*internal staff arrangements*" to ensure staff presence in the Mission, (ii) 3 requests were granted to allow staff return early from their absence to perform their regular duties, and (iii) 2 requests were granted even though the staff members were not within seven days of qualifying for R&R as stipulated in the Administrative Instruction and neither of these requests were endorsed by HRMS as required.

28. OIOS also observed a non-compliant practice where staff members recorded uncertified sick leave just before or after they recorded travel time for R&R. This allowed such staff members to travel out of the Mission area before the R&R was due, thereby circumventing the qualifying service for R&R. Moreover, administrative instruction for R&R does not allow R&R to be combined with uncertified sick leave except when used for a family-related emergency but the review of the absence report revealed that 1,074 (representing 53 per cent) out of 2,024 uncertified sick leave taken by international staff in combination with R&R did not relate to family-related emergencies. HRMS did not also convert the R&R that was combined with uncertified sick leave to annual leave as required by the administrative instruction. HRMS also stated that some Umoja system weaknesses are being addressed by a working group that has been constituted by the organization. For instance, Umoja enhancement will prevent staff members from combining leave that is not allowed by the leave policy such as R&R and uncertified sick leave.

29. As a result of the high number of exceptional approvals for early departure of R&R that were not properly justified, there was unmitigated risk of abuse of R&R that could negatively impact Mission operational effectiveness and preclude other staff members from taking their leave entitlements.

**(4) UNMISS should strengthen the review and approval of early departure for rest and recuperation requests to assure compliance with the rest and recuperation Administrative Instruction (ST/AI 2018/10) and Mission directives and guidelines.**

*UNMISS accepted recommendation 4 and stated that HRMS will control the use and approval process of advanced R&R in line with the relevant ST/AI by: (a) issuing regular broadcasts, holding town hall meetings and undertaking field trips to increase awareness on requirements and responsibilities of staff members and leave approvers, and (b) reminding advanced R&R request reviewers and approvers of their responsibilities to exercise due diligence in ensuring that approval conditions are met. However, UNMISS stated that it should be noted that RSCE has the final authority to review the eligibility and approve R&R requests.*

#### Need to adhere to time and attendance rules and related administrative instructions

30. UNMISS had rated the time and attendance fraud risk as “medium” in the Mission’s risk register and had outlined control activities that various Mission components needed to implement to manage the risk. However, OIOS review of leave quota reports and absence and attendance reports for the audit period showed deviations from the rules and regulations, as outlined below:

- A total of 16 staff members took advance leave ranging from 10.5 to 29 working days contrary to a maximum of 10 working days. Also, four staff members were authorized to utilize advance compensatory time-off ranging from 6.5 to 111 hours (about 1 to 15 days) when such absence should be taken only against earned time-off.
- Four approved entitlement travels did not meet the 90 days interval from the previous entitlement travels with intervals ranging from 58 to 80 days and six entitlement travels were taken before 30 days from the last R&R had elapsed as required.
- Four staff members exceeded their maximum entitlements of seven working days of uncertified sick leave in a leave cycle by 13 working days because quotas were granted twice in the same leave cycle when the staff members’ appointment types were changed from temporary to fixed term. This system flaw heightened the potential for misuse of this entitlement.
- Three out of 16 telecommuting requests for which supporting documents were provided for review, did not provide reasons for requesting FWA. Additionally, detailed testing of benefits for 18 staff members who telecommuted from outside the duty station for more than 30 working days showed that benefits for 6 staff members were not suspended as required.

31. While the primary responsibility for maintaining accurate records of absences and attendance in Umoja rests on individual staff members and the Time Managers, HRMS did not also adequately or consistently implement the fraud risk mitigation measures outlined in the Mission’s risk register. Some of the risk treatment activities that were not implemented consistently include the need to conduct periodic spot/random audits of time and attendance records and related benefits, investigate and enforce compliance with staff rules, strengthen the review of time and attendance by managers, and hold the managers accountable to monitor attendance.

32. HRMS indicated that they conducted a random compliance check with time and attendance rules by both staff members and Time Managers in April 2024 and that such reviews will be conducted periodically. Disciplinary measures will be instituted against non-compliance staff members accordingly. HRMS stated that they started sending a list of staff members with approved FWAs to RSCE to ensure all appropriate benefits deductions are made timely and that some Umoja system weaknesses are being addressed by a working group that has been constituted by the organization. For instance, it is expected that Umoja enhancement will prevent staff members from taking more advance leave than is allowed by the leave policy.

33. Non-compliance with various leave rules resulted in financial losses and operational ineffectiveness as staff members took more leave than was allowable. Given the reviews that the Mission has started conducting and ongoing Umoja enhancement initiatives aimed at addressing the noted instances of non-compliance with staff rules, OIOS did not make a recommendation.

Need to retain documents that support absence and attendance requests and approval

34. Some time and attendance types are only granted to staff members upon submission of valid supporting documents to HRMS in line with UNMISS standard operating procedures and United Nations staff regulations and rules.

35. UNMISS HRMS did not avail the requisite supporting document for leave taken by randomly selected staff members during the audit period for OIOS review, as shown in table 3 below.

**Table 3: Summary of absence and attendance without supporting documents**

<b>Absence/attendance type</b>	<b>Expected supporting documents</b>	<b>Audit sample size</b>	<b>Sample size not supported</b>	<b>Days not supported</b>
Telecommuting	Signed agreement form by staff and Supervisor and endorsed by Service Chief	30	14	34
Parental leave	Verified birth or adoption certificate	40	13	234
Pre/post-delivery leave	Pre-delivery certificate a signed by a medical officer	30	6	348
Special leave without pay	Memorandum approved by Section Chief and Chief Human Resources Officer	30	13	536
Special leave with full pay	Memorandum approved by Section Chief and Chief Human Resources Officer	30	17	371
<b>Total</b>		<b>160</b>	<b>63</b>	<b>1,523</b>

36. Additionally, some absence or attendance requests were approved in Umoja though the supporting documents had apparent irregularities. For instance, one telecommuting request for 10 days did not indicate the reasons for the request and was not endorsed by the supervisor; two parental leave quotas for 160 days were approved for babies born at medical facilities outside South Sudan based on birth records issued by medical facilities in South Sudan; and one birth record was not stamped by the issuing institution.

37. Moreover, 6 out of 17 special leave with full pay reviewed were not properly supported resulting in potential financial loss estimated at \$64,300. Notably, 2 of these cases related to staff members arrested for offences committed in their personal capacities who were granted a total of 187 days of special leave with full pay without evidence of appropriate approval of this exception by Mission Management. Also, four staff members each took 10 days of special leave with full pay beyond the approved three days contrary to the United Nations interagency games leave policy dated 25 April 2005 and Director of Mission Support approval.

38. HRMS could not provide the supporting documents for the sampled leaves during the audit. Consequently, OIOS could not ascertain whether the leave taken by the sampled staff members was appropriately approved in line with the administrative instructions and established approval procedures.

**(5) UNMISS should take additional action to enforce the requirement that all supporting documentation for leave types that need specific Human Resources Management Section approval are obtained, reviewed, properly filed and appropriate action is taken where documentation is not in place.**

*UNMISS accepted recommendation 5 and stated that for absence types that specifically require the attention of UNMISS HRMS monitoring reports will be used to verify that supporting documents are uploaded in Umoja.*

UNMISS could take action to ensure all staff members take their leave entitlements regularly

39. To promote work-life balance, rejuvenate staff members' physical and mental health, Mission components needed to develop leave plans that enable all staff members to take their leave from time to time. It is an accepted practice that staff members with sensitive responsibilities, such as cashiers and procurement officers, should periodically take leave and handover the function to other staff members.

40. OIOS review of the absence quota report for the audit period revealed that 160 (representing 7 percent) of 2,427 of staff members in the Mission as of 31 March 2024 had not taken annual leave for over a year resulting in the staff forfeiting a total of 1,248 leave days. Additionally, a total of 2,417 (equivalent to about 322 working days) of compensatory time-off credit hours accumulated by 23 staff members were not used for over a year. Also, contrary to ST/AI/2000/3 on overtime compensation, UNMISS did not review the compensatory time-off credits hours three times a year and approve commutation of compensatory time-off credits above 40 hours.

41. While it is not mandatory for staff members to take leave, UNMISS could benefit from ensuring all staff members' physical and mental well-being is preserved by taking their leave entitlements and controls in sensitive jobs are not compromised. For instance, a cashier had not taken leave or rest and recuperation for over 15 months at the time of this audit. UNMISS acknowledged that there was an inherent challenge in monitoring of time and attendance, largely attributed to failure by some managers to exercise their managerial/supervisory responsibilities of monitoring and reporting their staff members unauthorized absences in a timely manner. The Mission was addressing these control weaknesses in the context of the recently initiated periodic review of time and attendance. On that basis, OIOS did not make a recommendation.

### **C. Danger pay certifications**

Need to conduct periodic checks for danger pay certifications

42. 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.

43. 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 module within Umoja. This gap creates a loophole whereby staff may claim allowances for which they are not eligible.

44. OIOS analyzed absence and attendance data extracted from Umoja against the days which staff members self-certified as danger pay eligible, as extracted from the Umoja wage type report. The analysis was done for all international staff for three months from December 2023 to February 2024 and revealed a potential overpayment of 2,185 days, equivalent to approximately \$120,505, as shown in table 4. 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 4: Overpayment of danger pay

Attendance month	Number of staff	Days outside the danger pay location not adjusted	Daily danger pay rate	Total value
December 2023	258	847	\$53	\$44,891
January 2024	247	832	\$55	\$45,760
February 2024	170	506	\$59	\$29,854
<b>Total</b>	<b>675</b>	<b>2,185</b>		<b>\$120,505</b>

45. Also, cross-checking of danger pay certification reports against the 15 randomly selected UNMISS flight manifests for 170 local staff that travelled out of South Sudan to Entebbe, a non-danger pay location, showed that 105 staff members (representing 62 per cent) did not correctly certify their presence in danger pay location. This resulted in over payment of danger pay estimated at \$31,238.

46. The above occurred because of lack of independent monitoring and periodic review of staff certifications for danger pay. Given that UNMISS initiated and committed to be conducting quarterly random review of absence recording and danger pay certification, OIOS did not make a recommendation on the need for periodic review.

**(6) UNMISS should review the potential danger pay overpayment estimated at \$151,743 identified in this audit and initiate the recovery process from the concerned staff members if validated.**

*UNMISS accepted recommendation 6 and stated that the HRMS will review potential danger pay overpayment cases identified by the audit and initiate the recovery process for validated cases. Also, UNMISS stated that it is implementing additional measures to not only enhance attendance monitoring but also mitigate risks of danger overpayments. Such measures will include a quarterly attendance verification exercise, regular attendance review, and a new project aimed at updating the list of section attendance monitors to be trained/retrained on their responsibilities, with Umoja to provide them with knowledge and skills to review and advise staff members on leave and danger pay recording.*

#### IV. ACKNOWLEDGEMENT

47. OIOS wishes to express its appreciation to the management and staff of UNMISS 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 Mission in the Republic of South Sudan

Rec. no.	Recommendation	Critical <sup>5</sup> / Important <sup>6</sup>	C/ O <sup>7</sup>	Actions needed to close recommendation	Implementation date <sup>8</sup>
1	UNMISS should conduct periodic review of leave request monitoring reports to identify cases of post-facto submission and approval of leave requests by staff members and Time Managers and take appropriate action.	Important	O	Receipt of evidence of implementation of monitoring mechanism for leave/absences.	31 December 2025
2	UNMISS should strengthen the monitoring of staff time and attendance by ensuring all mission personnel travelling out of their duty stations obtained approved electronic Movement of Personnel in line with the Mission Directive number 2023/03.	Important	O	Receipt of evidence of regular issuance of broadcasts requiring staff members to be in possession of approved e-MOP when travelling on commercial flights outside South Sudan and authorizers and approvers to ensure accuracy and completeness of e-MOP requests and related approved leave requests, and evidence of conduct of random checks along with on-going HRMS attendance review exercises.	31 July 2025
3	UNMISS should conduct a review of the identified cases with potential unauthorized absences that have been identified by this audit and take appropriate action, where necessary.	Important	O	Receipt of evidence of review the cases identified by this audit and referring of the cases to Conduct and Discipline Team as necessary.	30 September 2025
4	UNMISS should strengthen the review and approval of early departure for rest and recuperation requests to assure compliance with the rest and recuperation Administrative Instruction (ST/AI 2018/10) and Mission directives and guidelines.	Important	O	Receipt of evidence of regular issuance of broadcasts, holding town hall meetings and undertaking field trips to increase awareness on requirements and responsibilities of staff members and leave approvers, and reminding the reviewers and approver of advanced R&R requests of their responsibilities to exercise	31 August 2025

<sup>5</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>6</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>7</sup> Please note the value C denotes closed recommendations whereas O refers to open recommendations.

<sup>8</sup> Date provided by UNMISS in response to recommendations.

## STATUS OF AUDIT RECOMMENDATIONS

## Audit of time and attendance management in the United Nations Mission in the Republic of South Sudan

Rec. no.	Recommendation	Critical <sup>5</sup> / Important <sup>6</sup>	C/ O <sup>7</sup>	Actions needed to close recommendation	Implementation date <sup>8</sup>
				due diligence in ensuring that approval conditions are met.	
5	UNMISS should take additional action to enforce the requirement that all supporting documentation for leave types that need specific Human Resources Management Section approval are obtained, reviewed, properly filed and appropriate action is taken where documentation is not in place.	Important	O	Receipt of evidence that monitoring reports are used to verify that supporting documents for leave taken by staff members are uploaded in Umoja.	31 August 2025
6	UNMISS should review the potential danger pay overpayment estimated at \$151,743 identified in this audit and initiate the recovery process from the concerned staff members if validated.	Important	O	Receipt of evidence of: (a) review potential danger pay overpayment cases identified by the audit and recovery of validated overpayments, (b) quarterly attendance verification and danger pay recovery exercises, and (c) updated list of section attendance monitors that are trained/retrained on the skills required for them to review and advise staff members on leave and danger pay recording.	30 September 2025

# **APPENDIX I**

## **Management Response**



**UNITED NATIONS**

United Nations Mission  
in South Sudan




**NATIONS UNIES**

Mission des Nations Unies  
en Soudan du Sud

Date: 24 December 2024

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

From: Guang Cong   
Officer-in-Charge, UNMISS

Subject: **Draft report (revised) on an audit of time and attendance management in the United Nations Mission in the Republic of South Sudan (Assignment No. AP2024-633-02)**

1. UNMISS acknowledges receipt of the revised draft report from OIOS on the Audit of time and attendance dated 19 December 2024.
2. Please find attached the Mission's comments on the recommendations.
4. Thank you for your consideration and support.

cc: Ms. Denise Guce, Chief, Budget and Finance Section, UNMISS  
Mr. Aggrey Kedogo, Chief, Operations and Resource Management, UNMISS  
Ms. Biljana NONKOVIC, Chief, Human Resources Management Section, UNMISS  
Ms. Daniela Wuerz, Audit Focal Point, UNMISS  
Mr. Laud Nii Ayaa Botchwey, Chief Resident Auditor, Internal Audit Division, OIOS  
Ms. Xin Zhou, Professional Practices Section, Internal Audit Division, OIOS

## Management Response

## Audit of time and attendance management in the United Nations Mission in the Republic of South Sudan

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNMISS should conduct periodic review of leave request monitoring reports to identify cases of post-facto submission and approval of leave requests by staff members and Time Managers respectively and take appropriate action.	Important	Yes	CORMS	31 December 2025	<p>While UNMISS is accepting this recommendation, it should be noted that majority of leave types/absences are based on the self-service system in Umoja that requires leave roles of staff members, managers and RSCE. Also, the following factors resulting in post facto submissions/approvals should be taken into consideration:</p> <p>1. There are inherent-based system limitations that makes it difficult if not impossible, to rely on an attendance report to determine behavioral patterns of players in the leave process. For example, sick leave management is one major challenge under time management results in undue delays of leave approvals in that category, especially when a sick leave request is rejected and eventually approved by Medical, which by Umoja enhancement standards, ranges from 30 to 45 days of delay awaiting the staff member to provide additional updates as required by medical sick leave team. It is noted that under such circumstance, any subsequent approval of leaves, which sometimes</p>

<sup>1</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>2</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.

Management Response

Audit of time and attendance management in the United Nations Mission in the Republic of South Sudan

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p>may be in combination with other types of leaves (e.g. annual leave), would obviously be captured in an audit finding as a post facto approval, which in actual sense, is not the case.</p> <p>2. Current processes by the RSCE with regards to adjustments of leave requests, may be construed as post facto leave request and approval. For example, if a staff member proceeds on R&amp;R/AL and subsequently falls ill and later submits the relevant sick leave report, is more likely than not that the RSCE would request the staff member to delete a portion of the previously approved leave to allow for an adjustment through a submission of a new request to reflect the staff member attendance status. It is noted that under normal circumstance, the reviewer/auditor would not or may not be privy to such circumstantial events surrounding the leave management, notwithstanding relying on figures as they are discovered.</p> <p>3. UNMISS informs of regular and recurring circumstances where for example, secondary time manager is not designated, and a time manager may not be in the mission to approve the absence of his/her staff member. To ensure that the said leave is authorized, a process has to be put in place to identify an exceptional TM, a process that is required to be implemented by HRMS through a</p>

Management Response

Audit of time and attendance management in the United Nations Mission in the Republic of South Sudan

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p>mapping process. Realistically sometimes, the activities could be time consuming, thus resulting in late approvals of leave following departure of the staff member.</p> <p>4. It is clarified that a SLWOP or annual leave recorded as a result of a staff member's unauthorized absence, would normally be identified as a post facto leave based on recorded dates or data, which in effect does not represent the true picture of that leave record. UNMISS notes that these are processes associated with various aspects of leave requests and approvals that may show as post facto transactions, however, these process notes do not form part of an auditor's note for the file.</p> <p>Nevertheless, this recommendation is being accepted with a major focus on detecting and monitoring unapproved leave requests through a periodic reporting mechanism that will be generated from UMOJA system. Identified cases, will be brought to the attention to Time Managers for appropriate action. It is noted that this monitoring and reporting mechanism will be further strengthened following the retraining of sections' attendance time administrators who will be responsible to provide additional support role in</p>

### Management Response

#### Audit of time and attendance management in the United Nations Mission in the Republic of South Sudan

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						monitoring time related activities of staff in their respective sections.
2	UNMISS should strengthen the monitoring of staff time and attendance by ensuring all mission personnel travelling out of their duty stations obtained approved electronic Movement of Personnel in line with Mission Directive number 2023/03.	Important	Yes	CORMS	31 July 2025	<p>UNMISS will strengthen compliance by reinforcing existing measures as per current Mission Directive 2023/03, specifically through:</p> <p>(a) The issuance of broadcasts requiring staff members to ensure that they are in possession of approved e-MOP when traveling on commercial flights outside of South Sudan. The broadcasts will also remind MOP authorizers and approvers of their responsibilities in ensuring the accuracy and completeness of e-MOP requests, including approved leave requests.</p> <p>(b) Reminders will be sent regularly after which random checks will be conducted along with on-going HRMS attendance review exercises.</p>
3	UNMISS should conduct a review of the identified cases with potential unauthorized absences that have been identified by this audit and take appropriate action, where necessary.	Important	Yes	CORMS	30 September 2025	HRMS will review the cases identified by this audit and will refer those cases to CDT, as necessary.

### Management Response

#### Audit of time and attendance management in the United Nations Mission in the Republic of South Sudan

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
4	UNMISS should strengthen the review and approval of early departure for rest and recuperation requests to assure compliance with the rest and recuperation Administrative Instruction (ST/AI 2018/10) and Mission directives and guidelines.	Important	Yes	CORMS	31 August 2025	<p>HRMS will undertake the following measures to control the use and approval process of advanced R&amp;R in line with the relevant ST/AI:</p> <p>(a) Regular broadcasts, town hall meetings and field trips to increase awareness on requirements and responsibilities of staff and leave approvers.</p> <p>(b) Reminders for advanced R&amp;R request reviewers and approvers of their responsibilities to exercise due diligence in ensuring that approval conditions are met.</p> <p>However, it should be noted that RSCE has the authority to review the eligibility of staff members for all types of leaves, and RSCE is the final approver for R&amp;R requests.</p>
5	UNMISS should take additional action to enforce the requirement that all supporting documentation for leave types that need specific Human Resources Management Section approval are obtained, reviewed, properly filed and appropriate action is taken where documentation is not in place.	Important	Yes	CORMS	31 August 2025	<p>While UNMISS is accepting this recommendation, it should be noted that majority of leave types/absences are based on the self-service system in Umoja that requires leave roles of staff members, managers and RSCE, especially in terms of entitlement-type leaves. Much of the supporting documents for leave types are uploaded for review by RSCE, and the Mission's HRMS in many cases do not have access to such documents. However, this recommendation is being accepted for absence types that specifically require the attention of</p>

## Management Response

## Audit of time and attendance management in the United Nations Mission in the Republic of South Sudan

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						HRMS on which monitoring reports will be used to verify that supporting documents have been properly uploaded.
6	UNMISS should review the potential danger pay overpayment estimated at \$151,743 identified in this audit and initiate the recovery process from the concerned staff members if validated.	Important	Yes	CORMS	30 September 2025	<p>HRMS will review the potential danger pay overpayment cases identified by the audit and initiate the recovery process for validated cases. Also, the following measures are being implemented to not only enhance attendance monitoring but also mitigate risks of DP overpayments:</p> <p>(a) Aside from the quarterly attendance verification exercise through a methodology of random identification of staff for the purpose of reviewing the accuracy of staff members' time records, CSU TLs have initiated regular attendance reviews of other staff whose attendance will be corrected without referring the cases to CDT and OIOS.</p> <p>(b) HRMS will launch a project aimed at updating the list of section attendance monitors to be trained/retrained on their responsibilities, with UMOJA to provide them with knowledge and skills to review and advise staff on leave and DP recording. There will also be discussions with Time Managers and Attendance Monitors to implement where possible, practical control mechanisms to track staff on their absences from the Mission and the monitoring of related attendance and DP records.</p>