



INTERNAL AUDIT DIVISION

REPORT 2014/100

Audit of the administration of entitlements and benefits of uniformed personnel by the Departments of Peacekeeping Operations, Field Support, Management and selected field missions

Overall results relating to the effective administration of entitlements and benefits of uniformed personnel by the Departments of Peacekeeping Operations, Field Support, Management and selected field missions were initially assessed as partially satisfactory. Implementation of two important recommendations remains in progress

FINAL OVERALL RATING: PARTIALLY SATISFACTORY

30 September 2014
Assignment No. AP2013/615/01

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AUDIT REPORT

Audit of the administration of entitlements and benefits of uniformed personnel by the Departments of Peacekeeping Operations, Field Support, Management, and selected field missions

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the administration of entitlements and benefits of uniformed personnel by: the Departments of Peacekeeping Operations (DPKO), Field Support (DFS), Management (DM) at headquarters; and selected field missions.
2. In accordance with its mandate, OIOS provides assurance and advice on the adequacy and effectiveness of the United Nations internal control system, the primary objectives of which are to ensure (a) efficient and effective operations; (b) accurate financial and operational reporting; (c) safeguarding of assets; and (d) compliance with mandates, regulations and rules.
3. In fiscal year 2013/14, the United Nations had approximately 93,500 uniformed personnel (1,800 military observers, advisors and liaison officers, 79,000 military personnel, 5,500 individual police officers, 6,900 formed police unit personnel and 300 corrections officers) and paid entitlements and benefits totaling \$759 million, as shown in Table 1 below.

Table 1: Entitlements and benefits paid in fiscal year 2013/14

Entitlement/Benefit	Military observers, advisors and liaison officers	Military contingent personnel	Individual police officers	Formed police units	Corrections officers	Total
Mission subsistence allowance	\$89,974,662	\$108,389,608	\$270,638,940	\$ -	\$10,449,172	\$479,452,382
Travel on emplacement, rotation and repatriation	7,997,738	151,538,974	24,233,420	12,344,501	471,689	196,586,322
Daily allowance	-	44,816,212	-	3,859,220	-	48,675,432
Recreational leave allowance	-	23,515,591	-	2,124,877	-	25,640,468
Death and disability compensation	305,300	4,569,001	592,000	665,151	-	6,131,452
Clothing allowance	554,870	-	1,926,100	-	-	2,480,970
Total	\$98,832,570	\$332,829,386	\$297,390,460	\$18,993,749	\$10,920,861	\$758,967,026

4. The administration of the entitlements of uniformed personnel was governed by policies established by the General Assembly, memoranda of understanding between the United Nations and troop-/police-contributing countries, as well as policies, standard operating procedures and guidelines promulgated by DPKO, DFS and DM.
5. Comments provided by DPKO, DFS, DM and field missions are incorporated in italics.

II. OBJECTIVE AND SCOPE

6. The audit of was conducted to assess the adequacy and effectiveness of DPKO, DFS, DM and selected field missions' governance, risk management and control processes in providing reasonable

assurance regarding the **effective administration of entitlements and benefits of uniformed personnel by DPKO, DFS, DM and selected field missions.**

7. This audit was included in the OIOS 2013 risk-based work plan due to the financial risks related to the administration of entitlements and benefits of uniformed personnel.

8. The key control tested for the audit was regulatory framework. For the purpose of this audit, OIOS defined this key control as one that provides reasonable assurance that policies and procedures: (a) exist to guide the administration of entitlements and benefits for uniformed personnel; (b) are implemented consistently; and (c) ensure reliability and integrity of financial and operational information.

9. The key control was assessed for the control objectives shown in Table 2.

10. OIOS conducted this audit from February to April 2013 at Headquarters, and in January and February 2014 at five field missions: the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo (MONUSCO); the African Union-United Nations Hybrid Operation in Darfur (UNAMID); the United Nations Interim Force in Lebanon (UNIFIL); the United Nations Mission in Liberia (UNMIL); and the United Nations Operation in Côte d'Ivoire (UNOCI). The audit covered the period from 1 July 2010 to 30 June 2013 in respect of the following payments made directly to uniformed personnel in field missions: (a) mission subsistence allowance (MSA); (b) travel on emplacement, rotation and repatriation to uniformed personnel; (c) daily allowance; and (d) recreational leave allowance. The audit did not cover approximately \$151.5 million related air charter services and for travel of military contingents on emplacement, rotation and repatriation. This was because two on-going audits of vendor payments and air operations covering this expenditure were currently in progress.

11. OIOS conducted an activity-level risk assessment to identify and assess specific risk exposures, and to confirm the relevance of the selected key controls in mitigating associated risks. Through interviews, analytical reviews and tests of controls, OIOS assessed the existence and adequacy of internal controls and conducted necessary tests to determine their effectiveness.

III. AUDIT RESULTS

12. The DPKO, DFS, DM and selected field missions' governance, risk management and control processes examined were initially assessed as **partially satisfactory**¹ in providing reasonable assurance regarding the **effective administration of entitlements and benefits of uniformed personnel by DPKO, DFS, DM and selected field missions.** OIOS made six recommendations to address the issues identified. The United Nations had adequate policies, standard operating procedures and guidelines promulgated by the General Assembly, DPKO, DFS, DM and respective field missions for the administration of entitlements. However, DM did not periodically review and revise subsistence allowance rates as required. Also, while for the most part, field missions complied with established policies and procedures, some missions needed to strengthen controls over: (a) payment of MSA; (b) travel on emplacement, rotation and repatriation; and (c) payment of daily and recreational leave allowances.

13. The initial overall rating was based on the assessment of the key control presented in Table 2 below. The final overall rating is **partially satisfactory** as implementation of two important recommendations remains in progress.

¹ A rating of "**partially satisfactory**" means that important (but not critical or pervasive) deficiencies exist in governance, risk management or control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

Table 2: Assessment of key control

Business objective	Key control	Control objectives			
		Efficient and effective operations	Accurate financial and operational reporting	Safeguarding of assets	Compliance with mandates, regulations and rules
Effective administration of entitlements and benefits of uniformed personnel by DPKO, DFS, DM, and selected field missions	Regulatory framework	Partially satisfactory	Partially satisfactory	Partially satisfactory	Partially satisfactory
FINAL OVERALL RATING: PARTIALLY SATISFACTORY					

Regulatory framework

Mission subsistence allowance rates were not regularly reviewed and updated

14. According to the Administrative Instruction on MSA, rates were to be established, periodically reviewed and published for each mission by the Office of Human Resources Management (OHRM). The systematic review and updating of MSA rates was not conducted as DM no longer had a dedicated budget for this activity, as payment of MSA to civilian staff was discontinued after the 2009 human resources management reform. The website of OHRM showed that rates for 24 of 27 missions, including the 5 selected missions covered by this audit, were last reviewed and published on or before 2009. The rates for three missions including the United Nations Multidimensional Integrated Stabilization Mission in Mali, the United Nations Assistance Mission for Iraq (Baghdad), and the United Nations Disengagement Observer Force (Syria) were reviewed and published in 2012 and 2013. There was thus a risk that most MSA rates may not reflect the current cost of accommodation, food and miscellaneous expenses.

(1) OHRM should take steps to ensure that mission subsistence allowance rates are periodically reviewed, revised and published accordingly.

DM accepted recommendation 1 and stated that OHRM would use the special operations living allowance rates published by the International Civil Service Commission to update its MSA rates and, for locations without special operations living allowance rates, OHRM would establish MSA rates. Recommendation 1 remains open pending receipt of evidence that OHRM has taken adequate action to ensure that subsistence rates/living allowance rates are periodically reviewed and published.

The administration of mission subsistence allowances in two missions needed improvement

15. The Administrative Instruction on MSA required that eligible uniformed personnel on temporary assignment be paid MSA to cover living expenses. According to Amendment 1 of the Instruction, personnel residing in mission-provided accommodation that had been assessed by DFS as meeting certain criteria should be paid a reduced MSA rate.

16. MSA payments processed by MONUSCO, UNAMID and UNMIL were paid at established rates to eligible uniformed personnel on temporary assignments and appropriate deductions were made from payments to staff residing in mission-provided accommodations. However:

- In UNIFIL, 20 staff officers were paid 50 per cent of their MSA which was \$172,000 during the period covered by the audit. This was done without approval from DFS on the classification of the accommodations as substandard, although UNIFIL had requested DFS' approval to classify accommodations as substandard; and
- In UNOCI, MSA payments were not always supported by the relevant documentation. For example, a review of 44 payments totaling \$226,466 showed that: (a) documents for four MSA payments totaling \$9,196 were not available; and (b) attendance sheets supporting two other payments totaling \$12,525 were neither signed nor approved by the responsible military official. This was due to the lack of adequate and effective procedures implemented by the Mission to recalculate and verify that the correct amounts were paid and properly supported.

(2) UNIFIL should obtain approval of the Department of Field Support on the classification of facilities used by staff officers and use such classification when calculating mission subsistence allowance payments to officers residing in mission-provided accommodation.

UNIFIL accepted recommendation 2 and issued an Administrative Instruction to ensure no overpayment of MSA was being made. Based on the action taken by UNIFIL, recommendation 2 has been closed.

(3) UNOCI should establish and implement additional procedures to ensure that the calculation and payment of mission subsistence allowance are properly supported.

UNOCI accepted recommendation 3 and stated that the finance checklist for MSA now included a reconciliation of the numbers of personnel at the beginning and end of each month and UNOCI would issue guidelines on the checks to be performed and information to be obtained from military and police finance officers. Recommendation 3 remains open pending receipt of a copy of the guidelines issued by UNOCI on the additional checks being done on the calculation and payment of MSA.

Administration of entitlements for travel on emplacement, rotation and repatriation needed to improve for one mission

17. The United Nations was required to pay official travel expenses upon emplacement, rotation and repatriation of uniformed personnel excluding members of military contingents that routinely travelled on United Nations charter flights. Administrative instructions on official travels and the directive of DM provided for: (a) standard of accommodation for official air travel; (b) official travel to be authorized and signed by designated officials; (c) daily subsistence and terminal expenses be paid based on actual expenses incurred; (d) repatriation travel claims for subsistence allowance and terminal expense be processed and a payable account set up prior to the repatriation of the personnel; (e) a minimum of three price quotations be obtained for airfare; (f) official travel be authorized; and (g) the processing of travel requests to commence at least 16 days before the date of travel.

18. Transactions by UNAMID, UNIFIL, UNMIL and UNOCI for travel on emplacement, rotation and repatriation were administered and paid in compliance with the required policies and procedures. However, MONUSCO did not require uniformed personnel to submit their travel claims for daily subsistence allowances and terminal expenses that were paid prior to travel on repatriation, and expected

uniformed personnel to mail their claims back upon arrival in their respective countries. During 2012/13, MONUSCO authorized 1,287 repatriations totaling \$3.1 million. In 10 out of 11 reviewed travels costing \$66,749, personnel did not submit their claims to MONUSCO. MONUSCO confirmed that the procedure established to obtain travel claims was not working.

(4) MONUSCO, in conjunction with the Regional Service Centre in Entebbe, should process repatriation travel claims for uniformed personnel prior to their departure in compliance with required procedures.

MONUSCO accepted recommendation 4 and stated that procedures had been established in which the Regional Service Centre in Entebbe was paying repatriation travel claims for uniformed personnel prior to their end of mission assignment. Based on the action taken by MONUSCO, recommendation 4 has been closed.

Three missions needed to enhance controls over payment of daily allowances

19. A daily allowance was payable to military contingents and Formed Police Unit personnel at the rate of \$1.28 per day through their respective paymasters. Daily allowance was not payable in advance to staff officers and to troop strengths above the authorized level. The mission Finance Section was required to obtain from contingent paymasters disbursement pay sheets containing the signatures of recipients of daily allowances and verify them to ensure that recipients were in the mission during the period. For those who were not present in the Mission, the undisbursed amounts were to be remitted back to the mission Finance Section.

20. UNIFIL and UNMIL administered and paid daily allowances in compliance with policies and procedures. However:

- In MONUSCO, contingent paymasters for 25 batches of daily allowances did not return the original signed distribution sheets back to the Finance Section. This was due to the lack of adequate procedures to ensure the Mission's paymasters provided evidence of their disbursement of daily allowances to beneficiaries;
- In UNAMID, the contingent paymaster did not provide five distribution sheets for 1,309 personnel amounting to \$50,624 to the Finance Section. UNAMID attributed this to high turnover of staff and inadequate hand-over procedures for documents; and
- In UNOCI, there were no signed distribution sheets of recipients or leave records to verify the presence of uniformed personnel in the Mission during the period for which they were paid. Also, daily allowances were signed for by the same individual on behalf of a number of beneficiaries. For example, signed distribution sheets attached to seven daily allowance payments totaling \$177,549 were made between 31 July 2012 and 16 April 2013 were signed by the same individual.

(5) MONUSCO, UNAMID and UNOCI should develop and implement procedures to ensure that all contingent paymasters return original signed daily allowance distribution sheets to the Finance Section for review and filing, including a requirement that each individual signs for amounts received.

MONUSCO, UNAMID and UNOCI accepted recommendation 5. MONUSCO had developed procedures in coordination with its military offices requiring contingent paymasters to provide

signed distribution lists to the Finance Section for review, verification and filing. UNAMID were preparing personnel analysis sheets and ensuring the signed Formed Police Units attendance sheets were submitted to the Mission's Monitoring Unit. UNOCI had established procedures to ensure payments are not made to the paymaster without the signature sheet confirming that beneficiaries received the previous month's amounts. Based on the actions taken by MONUSCO, UNAMID and UNOCI, recommendation 5 has been closed.

Payment of recreational leave allowances were not administered in compliance with established policies in two missions

21. Military contingent personnel were entitled to a recreational leave allowance of \$10.50 per day for up to 15 days of leave during each six-month period. Verification of claims for recreational leave allowance was processed by the mission Military Personnel Office and the Financial Section. In case of repatriation before completion of the six-month period, no recreation leave allowance was payable and prorating the six-month period was not allowed. The mission Finance Section was required to verify contingent paymasters' disbursement pay sheets containing the signatures of recipients of daily allowances and verify them to ensure whether the recipient had been in the mission during the period. For those who were not present in the Mission, the undisbursed amounts were to be remitted back to the mission Finance Section.

22. Recreational allowance payments for MONUSCO, UNIFIL and UNMIL were properly administered and paid. However:

- In UNAMID, the contingent paymasters did not provide recreational leave allowance distribution sheets to the Finance Section for 13 batches reviewed. UNAMID attributed this to high staff turnover and inadequate hand-over procedures for documents; and
- In UNOCI, there were no signed distribution sheets of recipients or leave records to verify the presence of personnel in the Mission during the period for which they were paid. Recreational leave allowances were collected and signed for by the same individual on behalf of a number of beneficiaries. For example, three daily recreational leave payments totaling \$354,375 paid from October to November 2012 were signed by the same individual. This was due to the lack of adequate procedures over the payment of daily allowances by contingents' paymasters.

(6) UNAMID and UNOCI should implement procedures to ensure that contingent paymasters return their signed recreational leave allowance distribution sheets to the Finance Section for review and filing.

UNAMID and UNOCI accepted recommendation 6. UNAMID were preparing personnel analysis sheets and ensuring the signed Formed Police Units attendance sheets were submitted to the Mission's Monitoring Unit. UNOCI had established new procedures to ensure payments are not made to the paymaster without the signature sheet confirming that beneficiaries received the previous month's amounts. Based on the actions taken by UNAMID and UNOCI, recommendation 6 has been closed.

IV. ACKNOWLEDGEMENT

23. OIOS wishes to express its appreciation to the Management and staff of DM, DFS, DPKO, MONUSCO, UNAMID, UNIFIL, and UNOCI for the assistance and cooperation extended to the auditors during this assignment.

(Signed) David Kanja
Assistant Secretary-General for Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

Audit of the administration of entitlements and benefits of uniformed personnel by the Departments of Peacekeeping Operations, Field Support, Management and selected field missions

Department of Management

Recom. no.	Recommendation	Critical²/ Important³	C/ O⁴	Actions needed to close recommendation	Implementation date⁵
1	OHRM should take steps to ensure that mission subsistence allowance rates are periodically reviewed, revised and published accordingly.	Important	O	Receipt of evidence that OHRM has taken adequate action to ensure that subsistence rates/living allowance rates are periodically reviewed and published.	31 March 2015

² Critical recommendations address significant and/or pervasive deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance cannot be provided regarding the achievement of control and/or business objectives under review.

³ Important recommendations address important deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

⁴ C = closed, O = open

⁵ Date provided by DM in response to the recommendation.

STATUS OF AUDIT RECOMMENDATIONS

Audit of the administration of entitlements and benefits of uniformed personnel by the Departments of Peacekeeping Operations, Field Support, Management and selected field missions

United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

Recom. no.	Recommendation	Critical ⁶ / Important ⁷	C/ O ⁸	Actions needed to close recommendation	Implementation date ⁹
4	MONUSCO, in conjunction with the Regional Service Centre in Entebbe, should process repatriation travel claims for uniformed personnel prior to their departure in compliance with required procedures.	Important	C	Action taken	Implemented
5	MONUSCO should develop and implement procedures to ensure that all contingent paymasters return original signed daily allowance distribution sheets to the Finance Section for review and filing, including a requirement that each individual signs for amounts received.	Important	C	Action taken	Implemented

⁶ Critical recommendations address significant and/or pervasive deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance cannot be provided regarding the achievement of control and/or business objectives under review.

⁷ Important recommendations address important deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

⁸ C = closed, O = open

⁹ Date provided by MONUSCO in response to recommendations.

STATUS OF AUDIT RECOMMENDATIONS

Audit of the administration of entitlements and benefits of uniformed personnel by the Departments of Peacekeeping Operations, Field Support, Management and selected field missions

African Union-United Nations Hybrid Operation in Darfur

Recom. no.	Recommendation	Critical ¹⁰ / Important ¹¹	C/ O ¹²	Actions needed to close recommendation	Implementation date ¹³
5	UNAMID should develop and implement procedures to ensure that all contingent paymasters return original signed daily allowance distribution sheets to the Finance Section for review and filing, including a requirement that each individual signs for amounts received.	Important	C	Action taken	Implemented
6	UNAMID should implement procedures to ensure that contingent paymasters return their signed recreational leave allowance distribution sheets to the Finance Section for review and filing.	Important	C	Action taken	Implemented

¹⁰ Critical recommendations address significant and/or pervasive deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance cannot be provided regarding the achievement of control and/or business objectives under review.

¹¹ Important recommendations address important deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

¹² C = closed, O = open

¹³ Date provided by UNAMID in response to recommendations.

STATUS OF AUDIT RECOMMENDATIONS

Audit of the administration of entitlements and benefits of uniformed personnel by the Departments of Peacekeeping Operations, Field Support, Management and selected field missions

United Nations Interim Force in Lebanon

Recom. no.	Recommendation	Critical ¹⁴ / Important ¹⁵	C/ O ¹⁶	Actions needed to close recommendation	Implementation date ¹⁷
2	UNIFIL should obtain approval of the Department of Field Support on the classification of facilities used by staff officers and use such classification when calculating mission subsistence allowance payments to officers residing in Mission-provided accommodation.	Important	C	Action taken	Implemented

¹⁴ Critical recommendations address significant and/or pervasive deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance cannot be provided regarding the achievement of control and/or business objectives under review.

¹⁵ Important recommendations address important deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

¹⁶ C = closed, O = open

¹⁷ Date provided by UNIFIL in response to the recommendation.

STATUS OF AUDIT RECOMMENDATIONS

Audit of the administration of entitlements and benefits of uniformed personnel by the Departments of Peacekeeping Operations, Field Support, Management and selected field missions

United Nations Operation in Côte d'Ivoire

Recom. no.	Recommendation	Critical ¹⁸ / Important ¹⁹	C/ O ²⁰	Actions needed to close recommendation	Implementation date ²¹
3	UNOCI should establish and implement additional procedures to ensure that the calculation and payment of mission subsistence allowance are properly supported.	Important	O	Receipt of a copy of the guidelines issued by UNOCI on the additional checks to being done on the calculation and payment of MSA.	30 November 2014
5	UNOCI should develop and implement procedures to ensure that all contingent paymasters return original signed daily allowance distribution sheets to the Finance Section for review and filing, including a requirement that each individual signs for amounts received.	Important	C	Action taken	Implemented
6	UNOCI should implement procedures to ensure that contingent paymasters return their signed recreational leave allowance distribution sheets to the Finance Section for review and filing.	Important	C	Action taken	Implemented

¹⁸ Critical recommendations address significant and/or pervasive deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance cannot be provided regarding the achievement of control and/or business objectives under review.

¹⁹ Important recommendations address important deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

²⁰ C = closed, O = open

²¹ Date provided by UNOCI in response to recommendations.

APPENDIX I

Management Response



TO: Ms. Eleanor T. Burns, Director
A: Internal Audit Division, Office of Internal Oversight Services
DATE: 5 September 2014
for Helen King
THROUGH: Christian Saunders, Director
S/C DE: Office of the Under-Secretary-General for Management
FROM: *M. Baez* Mario Baez, Chief
DE: Policy and Oversight Coordination Service
Office of the Under-Secretary-General for Management
SUBJECT: **Draft report on an audit of the administration of entitlements and benefits of the United Nations uniformed personnel by the Departments of Peacekeeping Operations, Field Support and Management and selected field missions (Assignment No. AP2013/615/01)**

1. In response to your memorandum dated 14 August 2014 on the above subject, we are pleased to provide comments of the Department of Management in the attached Annex I.
2. Thank you for giving us the opportunity to provide comments on the draft audit report.

Audit of audit of the administration of entitlements and benefits of the United Nations uniformed personnel by the Departments of Peacekeeping Operations, Field Support and Management and selected field missions

Department of Management

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	OHRM should take steps to ensure that mission subsistence allowance rates are periodically reviewed, revised and published accordingly.	Important	Yes	Chief, Compensation and Classification Section / Human Resources Policy Service	31 March 2015	OHRM will use the Special Operations Living Allowance (SOLA) rates published by the International Civil Service Commission to update its Mission Subsistence Allowance (MSA) rates and only in locations for which there is no SOLA rate will OHRM establish its own MSA rate.

United Nations  Nations Unies
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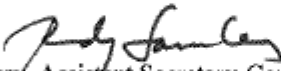
Routine

TO: Ms. Eleanor Burns, Director
A: Peacekeeping Audit Service, Internal Audit Division,
OIOS

DATE: SEP 16 2014

THROUGH:
S/C DB:

REFERENCE: UNHQ-AR-BOI-Memo-2-
2014-1941


FROM: Anthony Banbury, Assistant Secretary-General
OF: Department of Field Support

SUBJECT: **Draft report on an audit of the administration of entitlements and
benefits of the United Nations uniformed personnel by the
Departments of Peacekeeping Operations, Field Support and
Management and selected field missions (Assignment No.
AP2013/615/01)**

1. I refer to your memorandum dated 14 August 2014 regarding the above-mentioned audit. Please find attached our comments on the findings and recommendations contained in the draft report as Attachment 1 and Annexes I to V, respectively.
2. Thank you for the opportunity to comment on the draft report. We stand ready to provide any further information that may be required.

cc: Ms. Cynthia Avena-Castillo

Audit of the administration of entitlements and benefits of the United Nations uniformed personnel by the Departments of Peacekeeping Operations, Field Support and Management and selected field missions

United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

Rec. no.	Recommendation	Critical²²/ Important²³	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
4	MONUSCO, in conjunction with the Regional Service Centre in Entebbe, should process repatriation travel claims for uniformed personnel prior to their departure in compliance with required procedures.	Important	Yes	Chief, RSCE / Chief Finance Officer, MONUSCO	Implemented	The recommendation has been implemented. MONUSCO coordinated with the Regional Service Centre in Entebbe (RSCE) to streamline Military repatriation travel claims in compliance with the established procedures. The RSCE now pays the travel repatriation claims (terminal expenses) for United Nations uniformed personnel prior to their end of mission assignment. A Personnel Officer has been designated as focal point and tasked to oversee issues related to Military F10 claims. A copy of memorandum reference ODMS/2014/086 dated 15 April 2014 was provided to OIOS under a separate cover.

²² Critical recommendations address significant and/or pervasive deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance cannot be provided regarding the achievement of control and/or business objectives under review.

²³ Important recommendations address important deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

Audit of the administration of entitlements and benefits of the United Nations uniformed personnel by the Departments of Peacekeeping Operations, Field Support and Management and selected field missions

United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

Rec. no.	Recommendation	Critical²⁴/ Important²⁵	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
5	MONUSCO should develop and implement procedures to ensure that all contingent paymasters return original signed daily allowance distribution sheets to the Finance Section for review and filing, including a requirement that each individual signs for amounts received.	Important	Yes	Chief Finance Officer, MONUSCO	Implemented	MONUSCO developed procedures in coordination with the Military Contingent's Office in which it was agreed that all contingent paymasters will be responsible for signed daily allowance distribution lists. A copy is now submitted to the Finance Section for review, verification and filing after completion. The original copy is retained at the Military Contingent's Office for audit purpose(s). A copy of the signed distribution list was provided to OIOS under a separate cover.

²⁴ Critical recommendations address significant and/or pervasive deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance cannot be provided regarding the achievement of control and/or business objectives under review.

²⁵ Important recommendations address important deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

Audit of the administration of entitlements and benefits of the United Nations uniformed personnel by the Departments of Peacekeeping Operations, Field Support and Management and selected field missions

African Union-United Nations Hybrid Operation in Darfur

Rec. no.	Recommendation	Critical²⁶/ Important²⁷	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
5	UNAMID should develop and implement procedures to ensure that all contingent paymasters return original signed daily allowance distribution sheets to the Finance Section for review and filing, including a requirement that each individual signs for amounts received.	Important	Yes	FPU Coordinator/ Finance Officer - Office of the Chief Military Personnel Officer	Implemented	<p>Formed Police Units (FPUs) prepare claims based on personnel strength analysis reports. Duly signed attendance sheets are submitted to the Monitoring Unit, which further coordinates with the Finance Section for payment of entitlements and benefits.</p> <p>Since October 2013, the FPU Coordinator has created a mechanism to archive and keep record of these reports for reference purposes and to avoid duplication of work and confusion in the payment system. Copies of the signed allowance sheets were provided to OIOS under a separate cover.</p> <p>The Military component has also developed and implemented procedures to address this recommendation. It is now a standard procedure that paymasters submit the original signed daily allowance sheet to the Finance Office for review and</p>

²⁶ Critical recommendations address significant and/or pervasive deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance cannot be provided regarding the achievement of control and/or business objectives under review.

²⁷ Important recommendations address important deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

Audit of the administration of entitlements and benefits of the United Nations uniformed personnel by the Departments of Peacekeeping Operations, Field Support and Management and selected field missions

African Union-United Nations Hybrid Operation in Darfur

Rec. no.	Recommendation	Critical ²⁶ / Important ²⁷	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						filing. The requirement to have each individual signs for amounts received are also strictly adhered to. Without following the established standard procedure, the Finance Office would not issue any cheques. Copies of the signed allowance sheets were provided to OIOS under a separate cover.
6	UNAMID should implement procedures to ensure that contingent paymasters return their signed recreational leave allowance distribution sheets to the Finance Section for review and filing.	Important	Yes	FPU Coordinator/ Finance Officer - Office of the Chief Military Personnel Officer	Implemented	<p>FPU's personnel are entitled to Recreational Leave Allowance of \$10.50 per day for 15 days during each six months' period.</p> <p>FPU's prepare claims based on personnel strength analysis reports. Duly signed attendance sheets are submitted to the Monitoring Unit, which further coordinates with the Finance Section for payment of entitlement and benefits.</p> <p>Since October 2013, the FPU Coordinator created a mechanism to archive and keep record of these reports for reference purposes and to avoid duplication of work and confusion in the payment system. A copy of a report of recreational allowance was provided to OIOS under a separate cover.</p> <p>Just as for the procedures on the daily</p>

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African Union-United Nations Hybrid Operation in Darfur

Rec. no.	Recommendation	Critical ²⁶ / Important ₂₇	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						allowance sheet, recreational leave allowance distribution sheets are also submitted to the Finance office for review and filing. This is a prerequisite for the contingent to be paid. The office of the Chief Military Personnel Officer (CMPO) will further ensure that copies of the recreational leave allowances are kept for records. Copies of the signed recreational leave allowance sheets were provided to OIOS under a separate cover.

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United Nations Interim Force in Lebanon

Rec. no.	Recommendation	Critical²⁸/ Important²⁹	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
2	UNIFIL should obtain approval of the Department of Field Support on the classification of facilities used by staff officers and use such classification when calculating mission subsistence allowance payments to officers residing in Mission-provided accommodation.	Important	Yes	N/A	Implemented on 4 June 2014	UNIFIL issued an Administrative Instruction (AI) dated 04 June 2014 providing guidance in compliance with the utilization of accommodation provided for UNIFIL personnel ensuring that no overpayment of mission subsistence allowance is made. The guidance is mainly reflected in paragraphs 3 and 8 of the AI. Supporting documents have been shared with the OIOS Resident Auditors in UNIFIL who confirmed the implementation and closure of the recommendation.

²⁸ Critical recommendations address significant and/or pervasive deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance cannot be provided regarding the achievement of control and/or business objectives under review.

²⁹ Important recommendations address important deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

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United Nations Operation in Côte d'Ivoire

Rec. no.	Recommendation	Critical³⁰/ Important³¹	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
3	UNOCI should establish and implement additional procedure to ensure that the calculation and payment of mission subsistence allowance are properly supported.	Important	Yes	Chief, Finance and Budget Officer	Fourth quarter of 2014	The finance checklist for mission subsistence allowance (MSA) payments now includes a reconciliation of the numbers of new starters and leavers in the month, using E.O.D. (entry on duty) and C.O.B. (close of business) inputs from the Military and Police Finance Officers. A guideline will be issued by the implementation date to outline the required checks and information requirements from Military and Police Finance Officers, including the need to submit all relevant information before the payroll processing deadline.

³⁰ Critical recommendations address significant and/or pervasive deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance cannot be provided regarding the achievement of control and/or business objectives under review.

³¹ Important recommendations address important deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

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United Nations Operation in Côte d'Ivoire

Rec. no.	Recommendation	Critical³²/ Important³³	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
5	UNOCI should develop and implement procedures to ensure that all contingent paymasters return original signed daily allowance distribution sheets to the Finance Section for review and filing, including a requirement that each individual signs for amounts received.	Important	Yes	Chief, Finance and Budget Officer	Implemented	A new procedure is now in place to ensure no new payments are made to the paymaster(s) without a signature sheet confirming that beneficiaries of the previous month's amounts have received payment. These signature sheets are kept on file by the Finance Section. A copy of the signed sheets was provided to OIOS under a separate cover.
6	UNOCI should implement procedures to ensure that contingent paymasters return their signed recreational leave allowance distribution sheets to the Finance Section for review and filing.	Important	Yes	Chief, Finance and Budget Officer	Implemented	A new procedure is now in place to ensure no new payments are made to the paymaster(s) without a signature sheet confirming that beneficiaries of the previous month's amounts have received payment. These signature sheets are kept on file by the Finance Section. Copies of the signed sheets were provided to OIOS under a separate cover.

³² Critical recommendations address significant and/or pervasive deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance cannot be provided regarding the achievement of control and/or business objectives under review.

³³ Important recommendations address important deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.