OIOS

Office of Internal Oversight Services

INTERNAL AUDIT DIVISION

REPORT 2015/162

Audit of effectiveness of the role of the Medical Services Division in the medical evacuation process at the United Nations Secretariat

Overall results relating to effective management of risks in the medical evacuation process at the United Nations Secretariat were initially assessed as partially satisfactory. Implementation of four important recommendations remains in progress.

FINAL OVERALL RATING: PARTIALLY SATISFACTORY

7 December 2015
Assignment No. AH2015/512/02

CONTENTS

Audit of effectiveness of the role of the Medical Services Division in the medical evacuation process at the United Nations Secretariat

I.   BACKGROUND

1.   The Office of Internal Oversight Services (OIOS) conducted an audit of effectiveness of the role of the Medical Services Division in the medical evacuation process at the United Nations Secretariat.

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.   The administrative instruction and information circular on medical evacuation provided that internationally recruited staff members may be evacuated in case of acute illness or injury from the duty station or mission area at United Nations expense if medical care or treatment cannot be secured locally. Locally recruited staff may be evacuated only in case of life-threatening medical emergencies and when the local facilities do not offer an adequate response.

4.   The Medical Services Division (MSD) in the Office of Human Resources Management (OHRM) was responsible for approving, advising on and assisting with medical evacuations and repatriation requests by staff and their recognised dependants, military observers, civilian police monitors and United Nations peacekeeping troops. The Peacekeeping Section (comprising 1 P-5, 1 Professional and 2 General Staff) and the Agencies, Funds and Programme Section (comprising 1 P-5, 2 Professional and 1 General Staff) in MSD were responsible for approving and overseeing medical evacuations for offices under their jurisdictions.

5.   The total number of medical evacuations during the period under review is shown below.

Table 1: Number of medical evacuations during the period January 2013 to December 2014

	Departments of Peacekeeping Operations and Field Support		Economic commissions	Offices away from Headquarters	Tribunals	Other departments in the Secretariat	Total
	Civilian personnel	**Uniformed personnel**					
Number of medical evacuations	198	126	22	12	2	12	372

Source: MSD

6.   Expenditure on medical evacuations consisted of travel related costs and medical expenses. However, the United Nations Secretariat did not have consolidated data on the expenditure.

7.   Comments provided by the Department of Management are incorporated in *italics*.

II.   OBJECTIVE AND SCOPE

8.   The audit was conducted to assess the adequacy and effectiveness of MSD governance, risk management and control processes in providing reasonable assurance regarding **effective management of risks in the medical evacuation process at the United Nations Secretariat**.

9.   The audit was included in the 2015 OIOS risk-based work plan due to risks related to the medical evacuation process.

10.   The key control tested for the audit was regulatory framework. For the purpose of this audit, OIOS defined regulatory framework as controls that provide reasonable assurance that adequate policies and procedures: (i) exist to guide the medical evacuation process; (ii) are implemented consistently; and (iii) ensure reliability and integrity of financial and operational information.

11.   The key control was assessed for the control objectives shown in Table 2. One control objective shown in Table 2 as "Not assessed" was not relevant to the scope defined for this audit.

12.   OIOS conducted this audit from March to July 2015. The audit covered the period from 1 January 2013 to 15 March 2015. The audit scope was limited to aspects of the medical evacuations process handled by MSD. The audit reviewed: MSD risk management activities; MSD medical evacuation approval processes; relevant information systems; and MSD medical evacuation monitoring activities. The audit team reviewed a sample of 49 out of 372 medical evacuations from peacekeeping missions, offices away from Headquarters, economic commissions and tribunals; interviewed MSD officials and selected chief medical officers; and conducted a survey to assess the different medical evacuation practices followed by offices and departments in the United Nations Secretariat.

13.   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

14.   The MSD governance, risk management and control processes examined were initially assessed as **partially satisfactory[1]** in providing reasonable assurance regarding **effective management of risks in the medical evacuation process at the United Nations Secretariat**. OIOS made four recommendations to address issues identified in the audit.

15.   MSD managed clinical risks relating to the medical evacuations on a case by case basis. However, MSD did not monitor the medical evacuation process to effectively manage related administration risks, such as risk of increasing medical evacuation costs and risk that medical evacuations could be used for non-essential medical care. Due to lack of effective monitoring of the medical evacuation process MSD was also unable to provide heads of departments and offices with advice on budget resources needed to cover medical evacuations based on historic data and the comparative cost of medical treatment in the possible places of evacuation. The medical evacuation module in Earthmed, an electronic repository of medical records, was not designed to provide adequate reports that could facilitate MSD monitoring of the number of medical evacuations by mission/office and reasons for evacuation.

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[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.

MSD needed to develop a strategy to support departments and offices in exercising their delegation of authority to approve medical evacuations not exceeding 45 days.

16.   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 four important recommendations remains in progress.

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 management of risks in the medical evacuation process	Regulatory framework	Partially satisfactory	Partially satisfactory	Not assessed	Partially satisfactory
FINAL OVERALL RATING: PARTIALLY SATISFACTORY					

Regulatory framework

MSD needed to conduct adequate monitoring of the medical evacuation process to effectively manage the related administrative risks

17.   According to the administrative instruction on medical evacuations, medical evacuation forms (MS39) with information on the staff member, diagnosis, reasons for recommending medical evacuation, place of evacuation and expected duration should be submitted to the United Nations Medical Director once the head of department or office has approved the medical evacuation. Furthermore, the heads of departments and offices are required on a quarterly basis to provide MSD with the total cost of each medical evacuation, including travel expenses, subsistence allowance and medical costs. MSD should regularly review these statistics and provide the heads of department and office with comments and advice.

18.   In the period under review, MSD received only 23 MS39 forms out of the 49 that should have been prepared for the evacuations selected by OIOS for review. Furthermore, MSD did not consistently receive quarterly reports from departments and offices on the statistics of medical evacuations including the related costs. This was because departments and offices did not include reporting requirements to MSD in their standard operating procedures as indicated in paragraph 26 below. MSD did not follow up with non-complying departments and offices on the submission of forms and quarterly reports. Although MSD managed clinical risks relating to the medical evacuations on a case by case basis, there was no evidence of an overall review of medical evacuations conducted by MSD and any comments and advice provided to heads of department and office.

19.   Without receiving MS39 forms and quarterly reports, MSD was not be able to analyse the number of medical evacuations by mission/office, reasonableness of related costs, reasons for evacuation, or data patterns and correlations and provide advice to offices and departments.

> **(1) MSD should establish a mechanism to monitor the medical evacuation process across the departments and offices in the United Nations Secretariat in order to effectively manage**

related risks.

MSD accepted recommendation 1 and stated that it had formed a Medical Evacuation Service Improvement Group aimed at improving the medical evacuation procedures. Review of monitoring mechanisms and risk management tools were part of the functions of the Group. Recommendation 1 remains open pending receipt of evidence that revised monitoring mechanisms and risk management tools on medical evacuation have been implemented.

(2) OHRM should: (i) advise the departments and offices in the United Nations Secretariat to include the reporting requirements on medical evacuations to MSD in their standard operating procedures; and (ii) remind them to comply with these requirements.

OHRM accepted recommendation 2 and stated that it would draft a memorandum reminding all departments and offices in the United Nations Secretariat to comply with this requirement. Recommendation 2 remains open pending issuance of the memorandum reminding departments and offices of the reporting requirements on medical evacuations to MSD.

MSD needed to take action to enhance the design of the medical evacuation module in Earthmed

20.   MSD was expected to obtain or generate and use relevant, quality information to support the functioning of internal controls over the medical evacuation process.

21.   MSD implemented Earthmed, an electronic repository of medical records, in 2011 to support and consolidate electronic medical records between United Nations Headquarters and other offices away from Headquarters, economic commissions, and peacekeeping missions. At the time of the audit, this system had been rolled out to 17 out of 36 (47 per cent) offices and missions because other offices and missions had not allocated resources in their budgets to fund the implementation of this tool.

22.   Earthmed contained a medical evacuation module; however, it was not designed to provide information required under the administrative instruction. None of the fields in the module were mandatory and medical evacuation information was entered in a free format text. Lack of standardized fields in the medical evacuation module prevented MSD from consolidating data for monitoring.

23.   MSD had not configured Earthmed to produce standard reports and statistics on medical evacuations. The lack of reliable and complete data on medical evacuations prevented MSD from providing effective monitoring of medical evacuations and managing related administration risks, such as increasing medical evacuation costs and the risk that medical evacuations could be used for non-essential medical care.

(3) MSD should take action to configure the medical evacuation module in Earthmed to enable it to produce standard reports and statistics on medical evacuations and facilitate monitoring of the process.

MSD accepted recommendation 3 and stated that the Medical Evacuation Service Improvement Group would address Earthmed configuration to enable the system to produce reports and statistics to monitor the medical evacuation process. Recommendation 3 remains open pending receipt of evidence that the medical evacuation module in Earthmed has been configured to produce relevant reports and statistics.

MSD was taking action to develop common standards and procedures pertaining to medical evacuations

24.   According to the Secretary-General's bulletin on the organization of OHRM, one of the core functions of MSD is to coordinate the implementation of United Nations policies on health care and to advise on health related policies system-wide.

25.   OIOS noted that there were inconsistencies between the Field Finance Procedure Guidelines of the Department of Peacekeeping Operations and the administrative instruction on medical evacuation regarding the eligibility of the: accompanying doctor/nurse to be paid daily subsistence allowances; nature of expenses to be reimbursed; and the appropriate authority to approve medical evacuations exceeding 45 days.

26.   OIOS reviewed 16 out of 27 standard operating procedures from peacekeeping and special political missions. Out of 16 standard operating procedures/medical evacuation plans, 13 (or 81 per cent) did not make reference to the administrative instruction on medical evacuations. In 11 (or 69 per cent) of the 16 standard operating procedures there was no differentiation regarding the eligibility of national and international staff to be medically evacuated contrary to the administrative instruction. In 14 (or 88 per cent) of the 16 standard operating procedures no reference was made to the reporting requirement to MSD as required by the administrative instruction on medical evacuations. These discrepancies led to non-compliance with the administrative instruction on medical evacuations and increased the risk of ineligible evacuations and payments.

27.   MSD established a Medical Evacuation Service Improvement Group in September 2015 with an objective to consult and develop common standards, definitions and standard operating procedures that could be promulgated throughout Secretariat and field operations to support business practice harmonization. In view of the action taken by MSD, OIOS did not make a recommendation at this time.

MSD needed to develop a strategy to support departments and offices in exercising their delegations of authority

28.   Heads of departments and offices were delegated authority to approve medical evacuations not exceeding 45 days based on the recommendation of the United Nations medical officer or dispensary physician. The United Nations Medical Director authorised medical evacuations exceeding 45 days and when an air ambulance was required.

29.   However, some departments and offices (mostly peacekeeping missions) sent medical evacuation requests for less than 45 days to MSD approval. MSD reviewed and approved such requests.

30.   Interviews with MSD officials and a survey of 14 Chief Medical Officers indicated that such requests were sent from missions to validate decisions on medical evacuations. The Chief Medical Officers explained that they were sometimes under pressure from the staff and their supervisors to be evacuated without a valid medical emergency.

31.   This led to MSD investing time and effort on operational issues that took away the resources from monitoring the medical evacuation process and managing related risks.

> **(4) MSD should develop a strategy to support departments and offices in exercising their delegation of authority to approve medical evacuations not exceeding 45 days.**
>
> *MSD accepted recommendation 4 and stated that it would review and update the administrative instruction on medical evacuation which would address the concerns raised by the audit and also*

> *help in harmonizing the medical evacuation process.* Recommendation 4 remains open pending receipt of updated administrative instruction on medical evacuations that includes provisions to support departments and offices in exercising their delegation of authority.

<u>MSD conducted technical assessments of the regional medical evacuation centres as required</u>

32.   According to the Secretary-General's bulletin on the organization of OHRM, MSD should conduct assessments of existing and potential regional medical evacuation centres.

33.   MSD conducted technical assessments of recognised regional medical centres annually, based on established criteria. During the review period, MSD conducted two assessments in Jordan and Senegal and prepared technical assessment reports to identify suitable hospitals to serve as regional evacuation centres. MSD recommended that the selected hospitals upgrade certain medical facilities and recommended to the heads of both missions to have a memorandum of understanding with the selected hospitals to serve as regional medical evacuation centres. Both missions established memoranda of understanding with selected hospitals. OIOS concluded that MSD conducted assessments of existing and potential regional medical evacuation centres as required.

IV.   ACKNOWLEDGEMENT

34.   OIOS wishes to express its appreciation to the Management and staff of MSD for the assistance and cooperation extended to the auditors during this assignment.

(*Signed*) David Kanja
Assistant Secretary-General, Acting Head
Office of Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

Audit of effectiveness of the role of the Medical Services Division
in the medical evacuation process at the United Nations Secretariat

Recom. no.	Recommendation	Critical[2]/ Important[3]	C/ O[4]	Actions needed to close recommendation	Implementation date[5]
1	MSD should establish a mechanism to monitor the medical evacuation process across the departments and offices in the United Nations Secretariat in order to effectively manage related risks.	Important	O	Submission of evidence that revised monitoring mechanisms and risk management tools on medical evacuation have been implemented.	30 June 2016
2	OHRM should: (i) advise the departments and offices in the United Nations Secretariat to include the reporting requirements on medical evacuations to MSD in their standard operating procedures; and (ii) remind them to comply with these requirements.	Important	O	Issuance of the memorandum reminding departments and offices of the reporting requirements on medical evacuations to MSD.	31 December 2015
3	MSD should take action to configure the medical evacuation module in Earthmed to enable it to produce standard reports and statistics on medical evacuations and facilitate monitoring of the process.	Important	O	Submission of evidence that the medical evacuation module in Earthmed has been configured to produce relevant reports and statistics.	30 June 2016
4	MSD should develop a strategy to support departments and offices in exercising their delegation of authority to approve medical evacuations not exceeding 45 days.	Important	O	Submission of updated administrative instruction on medical evacuations that includes provisions to support departments and offices in exercising their delegation of authority.	30 June 2016

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[2] Critical recommendations address critical and/or pervasive deficiencies in governance, risk management or control processes, such that reasonable assurance cannot be provided with regard to the achievement of control and/or business objectives under review.

[3] Important recommendations address important (but not critical or pervasive) deficiencies 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.

[4] C = closed, O = open

[5] Date provided by the Department of Management.

APPENDIX I

Management Response

TO: Ms. Muriette Lawrence-Hume, Chief   DATE 1 December 2015
A: New York Audit Service, Internal Audit Division
     Office of Internal Oversight Services

THROUGH: Christian Saunders, Director
S/C DE: Office of the Under-Secretary-General for Management

FROM: Mario Báez, Chief, Policy and Oversight Coordination Service
DE: Office of the Under-Secretary-General for Management

SUBJECT: **Draft report on the audit of effectiveness of the role of the Medical Services Division in**
OBJET: **the medical evacuation process at the United Nations Secretariat (Assignment No.**
          AH2015/512/02)

1.   We refer to your memorandum dated 7 November 2015 regarding the above
subject draft report and provide the comments of the Department of Management in
the attached Appendix I.

2.   Thank you for giving us the opportunity to provide comments on the draft
report.

15-03061
2 Dec 2015

Management Response

Audit of the medical evacuation process at the United Nations Secretariat

Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	MSD should establish a mechanism to monitor the medical evacuation process across the departments and offices in the United Nations Secretariat in order to effectively manage related risks.	Important	Yes	Director, Medical Services Division	30 June 2016	The Medical Services Division (MSD) is currently running a Medical Evacuation Service Improvement Group aimed at improving the medical evacuation procedures. Monitoring mechanisms and risk management tools are part of the Medical Evacuation Service Improvement Group.
2	OHRM should: (i) advise the departments and offices in the United Nations Secretariat to include the reporting requirements on medical evacuations to MSD in their standard operating procedures; and (ii) remind them to comply with these requirements.	Important	Yes	Assistant Secretary-General/ OHRM	31 December 2015	OHRM will draft a memo reminding all departments and offices in the United Nations Secretariat to comply with this requirement.
3	MSD should take action to configure the medical evacuation module in Earthmed to enable it to produce standard reports and statistics on medical evacuations and facilitate monitoring of the process.	Important	Yes	Director, Medical Services Division	30 June 2016	In the same Medical Evacuation Service Improvement Group mentioned above, an Earthmed configuration for medical evacuations will be implemented. This system will be able to produce reports and statistics and monitor the medical evacuation process.

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[1] Critical recommendations address critical and/or pervasive deficiencies in governance, risk management or control processes, such that reasonable assurance cannot be provided with regard to the achievement of control and/or business objectives under review.

[2] Important recommendations address important (but not critical or pervasive) deficiencies 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.

Management Response

Audit of the medical evacuation process at the United Nations Secretariat

Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
4	MSD should develop a strategy to support departments and offices in exercising their delegation of authority to approve medical evacuations not exceeding 45 days.	Important	Yes	Director, Medical Services Division	30 June 2016	As part of the Medical Evacuation Service Improvement Group, MSD will review and update the Administrative Instruction on medical evacuation which will, among other things, address the concerns raised by OIOS and also help in harmonizing the medical evacuation process.