



INTERNAL AUDIT DIVISION

REPORT 2016/058

Audit of leave and attendance records
in the United Nations Stabilization
Mission in Haiti

Overall results relating to the effective
management of leave and attendance
records were initially assessed as
unsatisfactory. Implementation of three
critical and two important recommendations
remains in progress

FINAL OVERALL RATING: UNSATISFACTORY

27 May 2016

Assignment No. AP2015/683/05

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AUDIT REPORT

Audit of leave and attendance records in the United Nations Stabilization Mission in Haiti

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of leave and attendance records in the United Nations Stabilization Mission in Haiti (MINUSTAH).
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 Human Resources Section (HRS) is responsible for overseeing leave and attendance records for national and international staff in the Mission. The Section is headed by a chief civilian personnel officer at the P-4 level and supported by 189 staff comprising 13 professional staff, 1 United Nations Volunteer (UNV) and 175 national staff. MINUSTAH staffing cost for HRS for fiscal year 2015/16 was about \$6.2 million.
4. With effect from 1 July 2014, national and international staff members maintained their leave and attendance records in Umoja through the Employee Self-Service portal. The UNV Support Office, United Nations Police Personnel Section, Military Personnel Section and the Corrections Unit were responsible for managing leave and attendance records of UNVs, United Nations Police, military staff officers (MSOs) and government-provided personnel (GPP), respectively. As of August 2015, there were 1,467 national and international staff, 109 UNVs, 859 police officers, 129 MSOs, and 60 GPPs in the Mission.
5. Various administrative instructions and guidelines including: (a) Staff Rules and Staff Regulations of the United Nations; (b) ST/AI/1999/13 on recording of attendance and leave; (c) ST/AI/2005/3 on sick leave; (d) ST/AI/2011/7 on rest and recuperation (R&R); and (e) ST/AI/2005/2 on family, maternity and paternity leave govern the leave and attendance of civilian staff. Other guidelines for managing leave and attendance include: (a) handbook for conditions of service for UNVs; (b) mission-specific standard operating procedures (SOP) for the United Nations Police; (c) the Department of Peacekeeping Operations/Department of Field Support (DPKO/DFS) Military Experts on Mission Manual for MSOs; and (d) the DPKO/DFS SOP for GPP.
6. Comments provided by the Department of Management and DFS are incorporated in italics.

II. OBJECTIVE AND SCOPE

7. The audit was conducted to assess the adequacy and effectiveness of MINUSTAH governance, risk management and control processes in providing reasonable assurance regarding the **effective management of leave and attendance records in MINUSTAH**.
8. This audit was included in the 2015 risk-based work plan of OIOS because of operational and financial risks related to management of leave and attendance records.

9. The key control tested for the audit was regulatory framework. For the purpose of this audit, OIOS defined this key control as the one that provides reasonable assurance that policies and procedures: (a) exist to guide MINUSTAH management of leave and attendance records; (b) are implemented consistently; and (c) ensure the reliability and integrity of financial and operational information.

10. The key control was assessed for the control objectives shown in Table 1. One control objective shown in Table 1 as “Not assessed” was not relevant to the scope defined for this audit.

11. OIOS conducted the audit from September 2015 to January 2016. The audit covered the period from 1 July 2014 to 31 August 2015.

12. 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

13. The MINUSTAH governance, risk management and control processes examined were initially assessed as **unsatisfactory**¹ in providing reasonable assurance regarding the **effective management of leave and attendance records in MINUSTAH**. OIOS made seven recommendations to address the issues identified.

14. MINUSTAH properly authorized leave of GPP and adequately maintained their leave and attendance records. Although Umoja had been deployed to maintain leave and attendance records for national and international staff, MINUSTAH did not receive adequate guidance from OHRM or DFS on how to address the risk that some staff members may not record their absences in Umoja, which may not be detected by their managers in a timely manner. OHRM, in coordination with DFS, needed to provide such guidance and tools to review and monitor leave and attendance records to ensure their accuracy and validity. OHRM also needed to implement a mechanism to ensure that no annual leave balances are carried forward beyond the permissible limits on 1 April of each year. Meanwhile, MINUSTAH needed to: (a) ensure that all staff members using Umoja complete the relevant time and attendance recording courses; (b) remind staff members of their responsibility and accountability for recording leave and attendance and providing supporting documentation for relevant leave types; (c) establish a plan and allocate adequate resources to validate the accuracy of leave balances migrated to Umoja; (d) ensure that relevant sections designate a time and attendance monitor to record and submit time and attendance reports to the UNV Support Office; and (e) review its SOPs and the rest and recreation policy for MSOs and align them with the DPKO/DFS manual on experts on mission.

15. The initial overall rating was based on the assessment of key control presented in Table 1 below. The final overall rating is **unsatisfactory** as implementation of three critical and two important recommendation remains in progress.

¹ A rating of “unsatisfactory” means that one or more critical and/or pervasive important deficiencies exist 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.

Table 1: 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 leave and attendance records | Regulatory framework | Unsatisfactory | Unsatisfactory | Not assessed | Unsatisfactory |
| FINAL OVERALL RATING: UNSATISFACTORY | | | | | |

Regulatory framework

(a) Management of leave and attendance records of civilian staff

Recording and monitoring of attendance for national and international staff needed improvement

16. One of the key principles underlying the design of Umoja Employee Self-Service was that staff members would be responsible and accountable for recording their absences from the office (negative reporting), while their supervisors would monitor their performance to ensure productivity. In addition, a variety of reports from Umoja would be available for supervisors to review time and attendance. Moreover, the Secretary-General’s bulletin on the procedures for the promulgation of administrative issuances (ST/SGB/2009/4) requires officials responsible for promulgating and/or implementing administrative issuances to ensure that the issuances are reviewed periodically so that the rules, instructions and procedures that they prescribe to are up to date.

17. MINUSTAH started to process leave and attendance of its national and international staff in Umoja since 1 July 2014. However, MINUSTAH did not receive adequate guidance from OHRM or DFS on how to address the risk that some staff members may not record their absences in Umoja, which may not be detected by their managers in a timely manner. There was no mechanism in place to mitigate this risk, and the revision of the administrative instruction on the recording of leave and attendance was not finalized. As a result, MINUSTAH was unable to address effectively cases of unrecorded absences, inaccurate leave balances and incomplete documentation of certain leave types identified by the audit.

18. A review of 4 of 14 months’ Umoja time and attendance records indicated that very few national and international staff certified their monthly time statements. For example, there were 1,140 national and 327 international staff but only 4 staff certified monthly time statements for each of the two months in September and December 2014; while for April and August 2015, only 7 and 14 staff respectively submitted the required certifications. Some staff did not certify their monthly time statement because they did not agree with the opening leave balance.

19. There were many instances where leave taken by staff were neither properly recorded nor approved in Umoja. For example: (a) a comparison of leave records in Umoja against the staffing list indicated that as of August 2015, 180 of the 1,467 staff had not recorded any leave in Umoja for 14 months; and (b) some staff recorded their leave and attendance in monthly attendance sheets, which were not transferred to Umoja. For example, a review of monthly attendance sheets for 13 of the 180 staff with no leave records indicated that: (i) annual leave and uncertified sick leave totaling 338 days and 20 days respectively were not transferred from monthly attendance sheets to Umoja; and (ii) a total of 1,059 days

indicated as "off" days in the monthly attendance sheets were neither approved nor properly transferred to Umoja; and (c) 693 leave requests submitted by 261 staff were yet to be approved by their supervisors as at August 2015. This was attributed to inadequate skills by some staff to enable effective recording of leave in Umoja and ineffective monitoring by supervisors.

20. MINUSTAH had a regular flight every Friday departing Port-au-Prince to Santo Domingo at 12:00 noon and returning to Port-au-Prince the following Monday at 11:50 A.M. Per the MINUSTAH Information Circular of 30 October 2013, a staff member who flies to Santo Domingo on Friday and comes back to Port-au-Prince the following Monday needed to take half day leave for each of the two days. A review of flight manifests for 2 of 14 months indicated that 40 civilian staff flew to Santo Domingo on six Fridays. Of this, 10 staff properly recorded their R&R and annual leaves, 10 staff recorded their half day absences for each Friday and Monday, and 1 staff was on official duty. However, nine staff returned by the United Nations flight on the following Monday but did not record the half day absence for both Friday and Monday and one staff did not record a half day absence. Another nine staff flew to Santo Domingo on Friday but did not return by the United Nations flight on the following Monday. For all the nine staff members, no leave was recorded for the Friday the flight was taken.

21. A review of 20 of 97 overtime credits recorded in Umoja as of August 2015 including relevant supporting documents indicated that overtime was not pre-approved in 18 cases and HRS did not review time off credits. As of August 2015, 97 staff had accumulated overtime credits totaling 1,316 hours including 8 staff with over 40 credit hours totaling 684 hours. In addition, four staff had incorrect overtime credits totaling negative 161 hours. HRS attributed the negative balances to data entry errors by staff members.

22. A review of Umoja records, expense reports and proof of travel for 50 of 332 staff who took home leave, family visit and R&R indicated that all staff took these entitlements in line with the requirements and such travels were appropriately recorded. However, 36 of the 50 staff had not attached the required proof of travel in Umoja after completing their travel. Hence, the Mission had not adequately validated whether staff travelled to the approved destinations.

23. From a review of sick leave, maternity and paternity leaves and staff members' personnel files, OIOS could not confirm that: (a) in 63 of the 190 sick leaves, whether 29 and 4 staff members submitted medical certificates/detailed medical reports for the approval of the HRS and Medical Section respectively; (b) in 8 of the 24 maternity leaves, whether the staff members had submitted certification of expected delivery dates and birth certificates; and (c) in 7 of the 49 paternity leaves, whether the staff members had submitted certification of expected delivery dates and birth certificates.

24. The above conditions were also caused by inadequate training on the use of Umoja. For example, a review of training records showed that 69 out of a sample of 125 civilian staff did not take the relevant Umoja time and attendance courses that were offered by the Mission. Further, a survey conducted by OIOS covering national and international staff indicated that 80 of 143 respondents did not know how to complete the expense reports in Umoja including attaching the relevant documentation.

25. While OIOS understands that the introduction of self-service and negative reporting represented a paradigm shift whereby staff members were trusted to record their absences, there was a need to implement a mechanism to verify the completeness, accuracy and validity of leave and attendance records.

| |
|--|
| <p>(1) OHRM should, in coordination with DFS, provide guidance and tools to review and monitor leave and attendance records in Umoja to ensure their accuracy and validity.</p> |
|--|

OHRM accepted recommendation 1 and stated that since deployment of Umoja in MINUSTAH, it had produced a number of job aids to guide and facilitate the work of human resources personnel. OHRM was also working with the Umoja team to develop time reports and to strengthen the Time Senior Administrator role, which should take the lead in monitoring time transactions. OHRM had also communicated to DFS the need to map sufficient staff to this role at the mission level to enable them to adequately carry out their functions. Recommendation 1 remains open pending receipt of evidence showing that time reports have been developed and the Time Senior Administrator role has been strengthened and mapped to ensure correct leave and attendance records in Umoja.

(2) MINUSTAH should implement a mechanism to ensure that all staff members using Umoja complete the relevant time and attendance recording courses.

MINUSTAH accepted recommendation 2 and stated that it initiated various initiatives to assist staff members in managing their leave and attendance including providing tutorials for managers and staff on the Mission's intranet, providing Umoja help desk support to staff members and sensitizing staff and unit chiefs of relevant procedures. Also, the Mission Integrated Training Cell was presenting monthly training courses to staff on recording of leave and attendance. Based on action taken by MINUSTAH, recommendation 2 has been closed.

(3) MINUSTAH should remind staff members of their responsibility and accountability for recording leave and attendance and providing supporting documentation for relevant leave types.

MINUSTAH accepted recommendation 3 and stated that it issued an administrative circular in January 2016 reminding staff members of their obligation to record absences accurately. The Mission planned to issue another circular in May 2016 to reinforce and clarify roles and responsibilities of all stakeholders involved in the administration of time and attendance and eligibility of staff to different leave types. Recommendation 3 remains open pending receipt of a copy of the administrative circular clarifying roles and responsibilities of stakeholders involved in the administration of time and attendance.

Monitoring of carry-over of annual leave needed improvement

26. Staff Rules and Staff Regulations of the United Nations provide that staff holding fixed-term or continuing appointments may accumulate and carry forward up to 60 working days of annual leave by 1 April of each year and 18 days for staff holding temporary appointments. The conditions of service of UNVs provide that they should not accumulate more than 30 days of annual leave at any time.

27. A review of annual leave balances in Umoja carried over as of 1 April 2015 indicated that 340 staff holding fixed-term and continuing appointments carried over more than 60 days ranging from 5 to 17 days and averaging 16 days, and 3 staff holding temporary appointments carried over more than 18 days ranging from 5 to 17 days and averaging 10 days. A review of the electronic Field Support Suite (e-FSS) records showed that UNVs carried over more than 30 days of annual leave ranging from 2 to 60 days and averaging 19 days. MINUSTAH was under the impression that Umoja was automatically limiting the number of leave days carried forward to the following year to the permissible limits. Also, the UNV Support Office did not implement a mechanism to monitor and enforce the annual leave carryover limits. To date, the accumulated leave balances had not been adjusted to comply with the rules. There was a risk that the Mission could accrue excess liability on account of the unadjusted leave balances that exceeded the limits.

(4) OHRM should implement a mechanism to ensure that no annual leave balances are carried forward beyond the permissible limits on 1 April of each year.

OHRM accepted recommendation 4 and stated that the system should automatically reset annual leave balances to the maximum 60 days at the start of a new leave cycle on 1 April of each year. OHRM would be reviewing the issues/variances reported with the Umoja team to ensure that the system behaves as expected. Recommendation 4 remains open pending receipt of evidence that Umoja automatically resets annual leave balances on 1 April of each year.

The Mission needed to ensure accuracy of leave balances migrated to Umoja

28. In May 2014, the MINUSTAH Director of Mission Support issued a checklist specifying various tasks and responsibilities for the deployment of Umoja Extension 1. Per the checklist, HRS is responsible for reviewing and updating leave records in e-FSS and the Integrated Management Information System (IMIS) prior to migration of leave balances to Umoja.

29. A review of reconciliation reports for leave balances migrated to Umoja from e-FSS/IMIS as of 1 July 2014 indicated that the Mission did not complete the review of e-FSS/IMIS leave balances prior to migrating them into Umoja. For example, a review of migration reports prepared by the Headquarters Umoja Office indicated that MINUSTAH had only verified on a sample basis about 10 per cent of the leave balances migrated. Further, a review of e-FSS leave records indicated that 72 of the 1,467 staff leave balances migrated to Umoja were incorrect as leave requests for various leave types totaling 1,323 days were not approved by respective supervisors prior to the migration of their balances in Umoja. In addition, a survey conducted by OIOS covering national and international staff indicated that 50 of 143 respondents had incorrect leave balances in Umoja.

30. The above resulted because the Mission did not establish a plan and allocate adequate resources to finalize the review of leave records and confirm accumulated leave balances in e-FSS/IMIS prior to their migration to Umoja. As a result, excess leave balances were migrated, which could lead to ineligible leave entitlements and inaccurate financial reporting of accrued liabilities.

(5) MINUSTAH should establish a plan and allocate adequate resources to ensure the accuracy and completeness of leave balances migrated to Umoja.

MINUSTAH accepted recommendation 5 and stated that it had set up a tracking system for staff members to report discrepancies in leave balances, which would be addressed by the Human Resources Service Desk in coordination with Umoja process experts. The Mission had also appointed a Human Resource Time and Attendance monitor and sensitized section and unit chiefs. A number of cases were in the process of being resolved. Recommendation 5 remains open pending receipt of evidence that leave balances migrated to Umoja are complete and accurate.

Recording and monitoring of attendance records of UNVs needed improvement

31. The administrative instruction on the recording of attendance and leave requires the Mission to ensure effective internal controls of leave and attendance of staff members. The administrative instruction also requires each supervisor to designate a time and attendance assistant to adequately maintain attendance reports including supporting documentation and submit them to the administrative office.

32. MINUSTAH continued using e-FSS to process and record the leave and attendance of its 109 UNVs assigned to 30 sections in the Mission. However, not all the relevant sections consistently submitted monthly attendance reports to the UNV Support Office to reconcile and update leave and attendance records in e-FSS. For example, a review of 4 of 14 months attendance reports indicated that no section submitted monthly attendance reports to the UNV Support Office in July 2014 and May 2015, and only one section submitted them in August 2014 and three sections in October 2014.

33. The above resulted as the Mission did not enforce the requirement for each supervisor to designate a time and attendance assistant to maintain and submit time and attendance documentation for the UNV Support Office's review. As a result, the Mission was not adequately reviewing the attendance of UNVs to ensure completeness of the leave records in e-FSS.

(6) MINUSTAH should require each of its sections' supervisors to designate a time and attendance assistant to record leave and attendance of United Nations Volunteers and submit attendance reports for the review of the United Nations Volunteers Support Office.

MINUSTAH accepted recommendation 6 and stated that it would issue an administrative circular that would require section and unit chiefs to designate attendance monitors to ensure the accurate recording of leave and attendance of UNVs working with them. Also, the UNV Support Office would follow up any outstanding UNV attendance reports monthly with relevant sections and units. Recommendation 6 remains open pending receipt of evidence that section and unit chiefs have designated time and attendance monitors and submitted attendance reports monthly to the UNV Support Office.

(b) Management of leave and attendance of uniformed personnel

The Mission needed to update the SOP for the administration of MSO leave

34. The DPKO/DFS Manual for the selection, deployment, rotation, extension, transfer and repatriation of United Nations military experts on mission in United Nations peacekeeping operations (UNMEM) includes guidelines on the administration of leave for military staff working in peacekeeping operations. MINUSTAH also had a SOP and a rest and recreation policy for administering military staff leave.

35. A comparative review of the UNMEM Manual, mission-specific SOP and the rest and recreation policy indicated some inconsistencies regarding: (a) granting of advance leave to military staff; (b) granting of special leave without pay when an individual did not have any leave to his credit; and (c) the number of travel days that could be granted to military officers proceeding on annual leave/rest and recreation within 6 and 12 months of duty.

36. OIOS noted that the Mission SOP established in 2005 had not been revised to be in line with the UNMEM Manual of 2010 and the rest and recreation policy had not been formally approved by the Mission. As a result, military staff leave was not always managed in line with the DPKO/DFS UNMEM Manual.

(7) MINUSTAH should review its standard operating procedures and the rest and recreation policy for its military staff officers and align them with DPKO/DFS Manual on experts on mission.

MINUSTAH accepted recommendation 7 and stated that the present leave and rest and recreation

policy had been revised and amended to be aligned with the DPKO/DFS UNMEM Manual. Based on action taken by MINUSTAH recommendation 7 has been closed.

The Mission properly recorded and monitored leave and attendance records of GPP

37. The SOP for GPP with United Nations peacekeeping operations and special political missions provides for 2.5 days annual leave per month of completed service and compensatory time off of one day for each five days of continuous active duty for corrections officers.

38. A review of leave requests of 24 of 60 GPP officers for five months in the audit period indicated that they were properly approved and recorded in a spreadsheet. Also, the Corrections Unit submitted monthly reports to HRS for appropriate action. OIOS concluded that there were adequate controls over the recording of leave and attendance of GPP.

The Military Personnel Section took action to improve leave and attendance records of MSOs

39. The MINUSTAH SOP for leave administration of military personnel requires the Military Personnel Section (MPS) to maintain leave and attendance records of MSOs. The SOP requires MSOs to submit a leave request for the approval of their respective supervisors and MPS is required to provide HRS a monthly report indicating any unauthorized absences for the latter to process deductions from mission subsistence allowances in Umoja.

40. A review of leave requests for 11 of 129 MSOs indicated that authorized military officers generally approved leave requests properly and MPS adequately recorded attendance in a spreadsheet. However, few lapses were observed such as: (a) MPS did not usually record the leave type taken; (b) four MSOs had exceeded the 6-day rest and recreation limit by 11 to 15 days in a month; and (c) MPS did not submit to HRS a monthly report indicating any unauthorized absences. Inadequate maintenance of leave records may result in incorrect leave balances and incorrect data for processing related entitlements.

41. MPS advised that the rest and recreation limit was exceeded in some cases to enable the military staff to take accumulated rest and recreation balances prior to their departure from the Mission. Also in January 2016, MPS started submitting monthly attendance reports to HRS and revised the attendance spreadsheet to include all details. Based on the action taken by MINUSTAH, OIOS did not make a recommendation.

IV. ACKNOWLEDGEMENT

42. OIOS wishes to express its appreciation to the management and staff of the Department of Management and MINUSTAH for the assistance and cooperation extended to the auditors during this assignment.

(Signed) Eleanor T. Burns
Director, Internal Audit Division
Office of Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

Audit of leave and attendance records in the United Nations Stabilization Mission in Haiti

| Recom. no. | Recommendation | Critical ² / Important ³ | C/ O ⁴ | Actions needed to close recommendation | Implementation date ⁵ |
|------------|--|---|----------------------|--|----------------------------------|
| 1 | OHRM should, in coordination with DFS, provide guidance and tools to review and monitor leave and attendance records in Umoja to ensure their accuracy and validity. | Critical | O | Submission of documentation showing that time reports have been developed and the Time Senior Administrator role has been strengthened and mapped to ensure correct leave and attendance records in Umoja. | 31 August 2016 |
| 2 | MINUSTAH should implement a mechanism to ensure that all staff members using Umoja complete the relevant time and attendance recording courses. | Important | C | Action taken | Implemented |
| 3 | MINUSTAH should remind staff members of their responsibility and accountability for recording leave and attendance and providing supporting documentation for relevant leave types. | Important | O | Submission of administrative circular clarifying roles and responsibilities of stakeholders involved in the administration of time and attendance issues. | 30 September 2016 |
| 4 | OHRM should implement a mechanism to ensure that no annual leave balances are carried forward beyond the permissible limits on 1 April of each year. | Critical | O | Submission of documentation showing that Umoja automatically resets annual leave balances on 1 April of each year. | 30 September 2016 |
| 5 | MINUSTAH should establish a plan and allocate adequate resources to ensure the accuracy and completeness of leave balances migrated to Umoja. | Critical | O | Submissions of documentation showing that leave balances migrated to Umoja are complete and accurate. | 31 March 2017 |
| 6 | MINUSTAH should require each of its sections' supervisors to designate a time and attendance assistant to record leave and attendance of United Nations Volunteers and submit attendance reports for the review of the United Nations Volunteers Support Office. | Important | O | Submission of documentation showing that section and unit chiefs have designated a time and attendance monitor and submitted attendance reports monthly to the UNV Support Office. | 31 December 2016 |

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 MINUSTAH in response to recommendations.

STATUS OF AUDIT RECOMMENDATIONS

Audit of leave and attendance records in the United Nations Stabilization Mission in Haiti

| Recom. no. | Recommendation | Critical ² / Important ³ | C/ O ⁴ | Actions needed to close recommendation | Implementation date ⁵ |
|------------|--|---|----------------------|--|----------------------------------|
| 7 | MINUSTAH should review its standard operating procedures and the rest and recreation policy for its military staff officers and align them with DPKO/DFS Manual on experts on mission. | Important | C | Action taken | Implemented |

APPENDIX I

Management Response



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

DATE 19 May 2016

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

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

SUBJECT: **Draft report on an audit of leave and attendance records in the United Nations**
OBJET: **Stabilization Mission in Haiti (Assignment No. AP2015/683/05)**

1. We refer to your memorandum dated 27 April 2016 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.

Management Response

Audit of leave and attendance records in the United Nations Stabilization Mission in Haiti

| Rec. no. | Recommendation | Critical ¹ / Important ² | Accepted? (Yes/No) | Title of responsible individual | Implementation date | Client comments |
|----------|---|---|-----------------------|--|------------------------|---|
| 1 | OHRM, in coordination with DFS, should provide guidance and tools for review and monitoring of leave and attendance records in Umoja to ensure their accuracy and validity. | Critical | Yes | Human Resources Officer, Umoja Business Readiness Team, OHRM | 31 August 2016 | <p>At the time of MINUSTAH deployment, not many tools had been developed for reviewing and monitoring leave. Since that time, however, OHRM has produced a number of job aids to guide and facilitate the work of Human Resource (HR) partners, staff, managers, time administrators and Time Senior Administrators in the management and monitoring of leave. As of today, the following job aids have been published</p> <ul style="list-style-type: none"> - Time management for HR partners - Time administrator and Time Senior Administrator job aid <p>The time job aids are comprehensive and detailed accounts of Policy, practice, description of Umoja Process, Identification of prerequisites required and procedures covering all areas of time administration for the different Umoja transactional roles. In addition, tutorials (quick guides, simulations and information sheets) have been produced for Staff and managers covering all areas of time (annual leave, family visit, home leave, reverse education grant travel, Compensatory time off, compressed regular day off, rest &</p> |

¹ 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.

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 leave and attendance records in the United Nations Stabilization Mission in Haiti

| Rec. no. | Recommendation | Critical ¹ / Important ² | Accepted? (Yes/No) | Title of responsible individual | Implementation date | Client comments |
|----------|---|---|-----------------------|---------------------------------------|------------------------|---|
| | | | | | | <p>recuperation, sick leave, Special leave, jury duty, maternity and paternity leave, recording attendance). Additional tutorials are available for administrative procedures such as how to withdraw a time request, certify the monthly attendance and absence or approve a leave request.</p> <p>These materials continue to be updated as the solution changes. Currently a greater effort is being placed on adding the time reports to enable more comprehensive monitoring of the time transactions submitted. In addition, OHRM has been working with the Umoja team to develop and strengthen the Time Senior administrator role as this is the person who should be taking the lead in monitoring time transactions. OHRM has also been communicating with DFS on the need not only to map sufficient staff to this role but on placing them at the mission level so they can adequately carry out their functions.</p> |
| 2 | MINUSTAH should implement a mechanism to ensure that all staff members using Umoja complete the relevant time and attendance recording courses. | Important | | | | |
| 3 | MINUSTAH should remind staff members of their responsibility and accountability for recording leave and attendance and providing supporting documentation for relevant leave types. | Important | | | | |

Management Response

Audit of leave and attendance records in the United Nations Stabilization Mission in Haiti

| Rec. no. | Recommendation | Critical ¹ / Important ² | Accepted? (Yes/No) | Title of responsible individual | Implementation date | Client comments |
|----------|--|---|-----------------------|---|------------------------|--|
| 4 | OHRM should implement a mechanism to ensure that no annual leave balances are carried forward beyond the permissible limits on 1 April of each year. | Critical | Yes | Senior Human Resources Officer, Umoja Business Readiness Team, OHRM | 30 September 2016 | Umoja has confirmed that the solution automatically resets annual leave balance to the maximum 60 days at the start of a new cycle on 1st April of every year. OHRM has compared annual leave balance of MINUSTAH staff as at 31 March 2015 and 1 April 2015. At 31 March 2015, 451 staff had an annual leave balance over 60 days, with a minimum of 60.5 days to a maximum of 90 days. At 1 April 2015, 30 staff had an annual leave balance above 60 days, varying from 60.5 days to 69 days. OHRM will be reviewing the issue/variance with the Umoja team to ensure that the solution behaves as expected, which would indicate the additional days were exceptionally allowed to be carried over to the next year. |
| 5 | MINUSTAH should establish a plan and allocate adequate resources to ensure the accuracy and completeness of leave balances migrated to Umoja. | Critical | | | | |
| 6 | MINUSTAH should require each of its sections' supervisors to designate a time and attendance assistant to record leave and attendance of United Nations Volunteers and submit attendance reports for the review of the United Nations Volunteers Support Office. | Important | | | | |
| 7 | MINUSTAH should review its standard operating procedures and the rest and | Important | | | | |

Management Response

Audit of leave and attendance records in the United Nations Stabilization Mission in Haiti

| Rec. no. | Recommendation | Critical¹/ Important² | Accepted? (Yes/No) | Title of responsible individual | Implementation date | Client comments |
|-----------------|---|--|-------------------------------|--|--------------------------------|------------------------|
| | recreation policy for its military staff officers and align them with the Department of Peacekeeping Operations/Department of Field Support Manual on experts on mission. | | | | | |



CONFIDENTIAL

Immediate

TO: Ms. Muriette Lawrence-Hume, Chief, New York Audit
A: Service, Internal Audit Division, OIOS

DATE: **MAY 17 2016**

THROUGH:
S/C DE:

REFERENCE: UNHQ-AR-BOI-Memo-2-
2016-8113

FROM: Hubert Price, Acting Assistant Secretary-General
DE: for Field Support

A handwritten signature in black ink, appearing to read 'H. Price', with a horizontal line drawn underneath it.

SUBJECT: **Audit of leave and attendance records in the United Nations**
OBJET: **Stabilization Mission in Haiti (Assignment No. AP 2015/683/05)**

1. I refer to your memorandum dated 27 April 2016 regarding the above-mentioned audit. We note that OIOS has taken into account our comments provided on 14 April 2016. Please note that DFS does not have any further comments on the findings in the report. We have, however, updated Appendix I to reflect our comments and the individual responsible for the implementation of the recommendations with the deadline.

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

Management Response

Audit of leave and attendance records in the United Nations Stabilization Mission in Haiti

| Rec. no. | Recommendation | Critical ¹ / Important ² | Accepted? (Yes/No) | Title of responsible individual | Implementation date | Client comments |
|----------|---|---|-----------------------|--|------------------------|--|
| 1 | OHRM, in coordination with DFS, should provide guidance and tools for review and monitoring of leave and attendance records in Umoja to ensure their accuracy and validity. | Critical | N/A | N/A | N/A | The Department of Management will provide its comments on this recommendation. |
| 2 | MINUSTAH should implement a mechanism to ensure that all staff members using Umoja complete the relevant time and attendance recording courses. | Important | Yes | Director of Mission Support, MINUSTAH | Implemented | MINUSTAH has implemented the following initiatives to enhance and assist staff members with the management of their leave and attendance: a. An Umoja information page was added to the MINUSTAH intranet e-application page which includes all Umoja-related information including tutorials for managers and staff, as well as a contact page to assist Mission personnel in reporting any difficulties they may experience with the management of their leave and attendance; b. A screen saver reminder has been installed; c. An email by the Acting Director of Mission Support was sent to |

¹ 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.

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.

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| | | | | | | <p>Pillar Heads and Section Chiefs on 26 April 2016 regarding time and attendance management and procedures to be followed;</p> <p>d. The Mission Integrated Training Cell will continue to present monthly Umoja employee self-assessment training to assist staff with the recording of leave and attendance and uploading of required documentation into the system. The next courses will be on 27 May and 23 June 2016 respectively. This also forms part of the induction training of all new Mission staff members; and</p> <p>e. The Umoja Support Desk continuously provides support to staff members and has assisted with 170 iNeed tickets over the period October 2015 to 4 May 2016.</p> <p>Supporting documentation has been provided to the audit team.</p> |
| 3 | MINUSTAH should remind staff members of their responsibility and accountability for recording leave and attendance and providing supporting documentation for relevant leave types. | Important | Yes | Director of Mission Support, MINUSTAH | Third quarter of 2016 | An Administrative Circular was issued on 8 January 2016 reminding all staff members of their obligation to record their absences accurately. Another circular will be issued to all staff this month to re-inforce and |

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| | | | | | | clarify roles and responsibilities of all stakeholders involved in the administration of time and attendance as well as eligibility of staff to different types of leave. |
| 4 | OHRM should implement a mechanism to ensure that no annual leave balances are carried forward beyond the permissible limits on 1 April of each year. | Critical | N/A | N/A | N/A | The Department of Management will provide its comments on this recommendation. |
| 5 | MINUSTAH should establish a plan and allocate adequate resources to ensure the accuracy and completeness of leave balances migrated to Umoja. | Critical | Yes | Director of Mission Support, MINUSTAH | First quarter of 2017 | In order to conduct a review of the leave balances of staff migrated to Umoja and at the same time request staff members to formally communicate any discrepancy that needs to be resolved according to their records, MINUSTAH Human Resources has developed a formal standardised online submission form and a centralised tracking system. Staff members will be given the opportunity to formally report all leave discrepancies according to their own records, which will then be addressed and resolved by the Human Resources Service Desk in coordination with the Umoja process experts. Additionally, a dedicated Human Resources Time and Attendance monitor was |

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| | | | | | | appointed and Section and Unit Chiefs were informed via email on 26 April 2016. A number of cases are already in the process of being resolved and will continue with the broadcast to all Mission personnel of the online submission form. The Mission will also obtain the sample of the audit team (referred to in paragraph 31 of the draft report) to review and take action, as appropriate. The relevant supporting documentation of the actions taken was provided to the audit team under a separate cover. |
| 6 | MINUSTAH should require each of its sections' supervisors to designate a time and attendance assistant to record leave and attendance of United Nations Volunteers and submit attendance reports for the review of the United Nations Volunteers Support Office. | Important | Yes | Director of Mission Support, MINUSTAH | Fourth quarter of 2016 | The Administrative Circular to be broadcasted (refer to recommendation 3) will require Section and Units chiefs to designate primary and alternate Attendance Monitors to ensure that time and attendance reports of United Volunteers working in their sections are properly recorded and shared with the UNV Support office. The UNV Support Office will do a monthly follow-up with the attendance monitors in cases of outstanding attendance records. |

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| 7 | MINUSTAH should review its standard operating procedures and the rest and recreation policy for its military staff officers and align them with the Department of Peacekeeping Operations/Department of Field Support Manual on experts on mission. | Important | Yes | Director of Mission Support, MINUSTAH | Implemented | The leave and rest and recuperation policy has been revised and amended to be aligned with the DPKO/DFS UNMEM Manual. The updated standard operating procedure was provided to the audit team under a separate cover. |