



INTERNAL AUDIT DIVISION

REPORT 2024/093

Audit of time and attendance management in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

The control environment over time and attendance needed to be strengthened to ensure timely submission, review and approval of leave requests, compliance with relevant policies, and effective monitoring of staff attendance and absences through the utilization of data analytics

27 December 2024

Assignment No. AP2024-620-04

Audit of time and attendance management in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of time and attendance management in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo (MONUSCO). The objective of the audit was to assess whether MONUSCO managed international and locally recruited staff's time and attendance effectively and efficiently, in accordance with applicable policies. The audit covered the period from April 2022 to March 2024 but extended tests of unauthorized absences in Goma through September 2024 and included: (a) control environment; (b) absence recording and approval, and flexible working arrangements; (c) maintenance of attendance and leave records; and (d) monitoring of rest and recuperation and other leaves.

The control environment over time and attendance was weak. This resulted in deficiencies including: (a) non-compliance by staff with relevant policies; (b) lack of timely monitoring and/or action by time managers and human resources officers; (c) staff proceeding on leave without appropriate approvals from respective time managers; (d) unauthorized staff absences from the Mission; (e) payment of entitlements to staff that did not meet eligibility requirements; and (f) poor management of records related to time and attendance.

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

- Strengthen the control environment for time and attendance by improving risk management and enhancing staff awareness of their responsibilities for compliance with related policies;
- Undertake periodic reviews of leave request monitoring reports and the Regional Service Centre Entebbe (RSCE) key performance indicators to identify cases of post-facto submission and approval of leave requests for appropriate action and monitor pending leave requests in Umoja to ensure they are promptly cleared;
- Monitor telecommuting absences recorded in Umoja and timely notify human resources partners at RSCE of staff on flexible working arrangements exceeding 30 days for action on entitlements; and conduct a one-time review of all flexible working arrangements covering the audit period and recover any potential overpaid entitlements from concerned staff members, including the estimated \$150,739 identified by the audit;
- Maintain accurate records of staff movements in and out of the danger pay duty station and conduct post-facto review of self-certified entries by staff members;
- Ensure overtime hours worked are supported by relevant justification, required approvals and timesheets; and
- Ensure staff submit their rest and recuperation travel requests along with their leave requests for verification of eligibility; and conduct periodic reviews of the restricted combination of rest and recuperation with other entitlement leave.

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

CONTENTS

I. BACKGROUND	1-2
II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY	2-3
III. AUDIT RESULTS	3-11
A. Control environment	3-4
B. Absence recording, and flexible working arrangement	4-7
C. Management of attendance and leave records	8-10
D. Monitoring rest and recuperation and other leaves	10-11
IV. ACKNOWLEDGEMENT	11
ANNEX I	Status of audit recommendations
APPENDIX I	Management response

Audit of time and attendance management in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

I. BACKGROUND

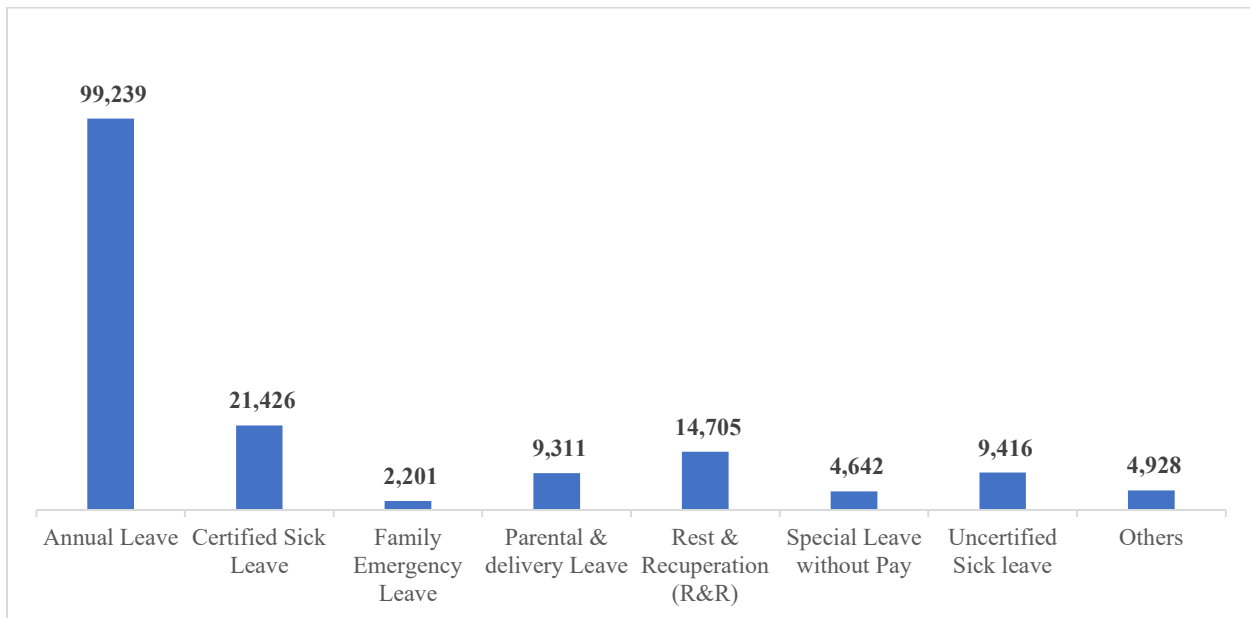
1. The Office of Internal Oversight Services (OIOS) conducted an audit of time and attendance management in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo (MONUSCO).
2. MONUSCO was established through Security Council resolution 1925 (2010) and the current mandate of the Mission was extended to 20 December 2024 by resolution 2717 (2023). The Mission is mandated to help the Security Council achieve the overall objective of advancing peace and security in the Democratic Republic of Congo. The budget for civilian staff costs for 2022/23 and 2023/24 was \$267 million and \$258 million, respectively. As of 1 May 2024, MONUSCO had 2,022 civilian staff comprising 577 international staff and 1,445 national staff.
3. Time and attendance management is essential for ensuring staff are present and punctual. It plays a significant role in enhancing productivity, ensuring payroll accuracy, maintaining compliance and managing staff. The administration of time and attendance for civilian staff, which includes international and locally recruited staff, is governed by the United Nations Staff Regulations and Rules (ST/SGB/2023/1) and relevant Secretary-General's bulletins and administrative instructions. The responsibility for managing time and attendance involves multiple parties, as presented in table 1.

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

Party	Responsibility
Staff	Timely submit leave and travel requests and related expense reports for absence entitlement travel; and timely certify monthly and annual time statements.
Time manager	Review, endorse, and approve leave requests; view absence balances; and monitor staff leave and attendance.
MONUSCO Human Resource Section	Provide guidance and support to staff related to leave and attendance. Monitor staff compliance with policy in liaison with time managers.
Regional Service Centre Entebbe human resource partners	First approver for certified sick leave of 20 days or less and maternity leave. Second approver for rest and recuperation and special leave. Raise parental leave quota and approve related leave. Validate eligibility for absence entitlement travel.
Time administrator	Create leave requests on behalf of staff members and monitor time and attendance.
Medical officers	Approve certified sick leave over 20 days at respective locations.
Special Representative of the Secretary-General (SRSG)	Grant time and attendance exceptions in accordance with the delegation of authority framework.

4. The total number of leave days taken by staff in MONUSCO from April 2022 to March 2024 is shown in figure 1.

Figure 1: Leave days by absence type for international and locally recruited staff



Source: Umoja absence report for MONUSCO

5. Time and attendance for international and local staff in MONUSCO is managed using three information technology systems namely: (a) Umoja enterprise system, (b) electronic flexible working arrangement (eFWA) application, and (c) the Field Support Suite (FSS). These systems are used for recording absences and attendance, leave travel requests and for maintaining relevant supporting documentation. eFWA is used by both staff and managers for requesting and approving flexible working arrangements (FWA), and FSS is used by the Movement Control Section (MovCon) to generate passenger manifests for United Nations flights. In addition to access by MovCon staff for the management of passenger manifests, all international and local staff have access to FSS for flight bookings and other functions. The overall assessment of these systems indicated strong access controls with the use of passwords by staff members, and maintenance of access logs. Both Umoja and FSS are corporate systems that are subject to regular audits by OIOS.

6. Comments provided by MONUSCO are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

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

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

9. OIOS conducted this audit from May to October 2024. The audit mainly covered the period from April 2022 to March 2024 but extended tests of unauthorized absences in Goma through September 2024. Based on an activity-level risk assessment, the audit covered higher and medium risk areas in time and

attendance management including: (a) control environment; (b) absence recording and approval, and FWAs; (c) maintenance of attendance and leave records; and (d) monitoring of rest and recuperation and other leave.

10. The audit methodology included: (a) interviews with key personnel involved in time and attendance management including human resource officers, time managers and human resource partners; (b) review of relevant supporting documentation related to staff leave, absences and entitlements; (c) analytical review of absence and attendance data in Umoja to identify trends, and assess compliance with applicable policies; (d) analysis of the correlation between danger pay claims and absence and attendance reports related to all 72 staff working in Beni to identify potential overpayment of danger pay allowances; and (e) recalculating entitlements paid to staff.

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

III. AUDIT RESULTS

A. Control environment

Need to improve the control environment for time and attendance

12. A robust time and attendance control environment ensures transparency and accountability, reducing risks related to unauthorized absences and potential disruption to operations. It involves establishing clear policies, controls and systems for managing staff attendance and absences, supported by effective supervision and monitoring. It is also based on strong commitment by staff members, who bear the primary responsibility of ensuring the accuracy and timeliness of absence and attendance records, and by time managers, human resources officers and partners, all of whom play a critical role in ensuring compliance with applicable policies.

13. The control environment over time and attendance needed to be strengthened. Although the Mission had some mechanisms in place to provide staff members with an awareness and understanding of relevant regulations and rules, including through regular email broadcasts and a link on the MONUSCO website to relevant policies governing leave and attendance, OIOS noted significant deficiencies, including: (a) non-compliance by staff with relevant policies; (b) lack of timely monitoring and/or action by time managers and human resources officers; (c) staff proceeding on leave without appropriate approvals from respective time managers; (d) unauthorized staff absences from the Mission; (e) payment of entitlements to staff that did not meet eligibility requirements; and (f) poor management of records related to time and attendance.

14. There was inadequate supervision and monitoring of staff attendance and absences, and some managers expressed that this was exacerbated by exceptional FWA modalities introduced in March and April 2024. The aim of the exceptional modalities was to reduce the Mission's footprint in Goma and Kinshasa, but practical measures were not established to effectively manage staff productivity and ensure compliance with relevant policies.

15. In addition, risks related to human resources management, including those related to time and attendance fraud, were not identified and assessed in the Mission's 2023 risk register to ensure the implementation of appropriate mitigating measures.

16. These weaknesses undermined the Mission’s control environment and operations and resulted in potential overpayment of entitlements, as explained in detail throughout this report and summarized below:

- Non-family service allowance and hardship allowance totaling \$150,739 related to staff on FWA for more than 30 working days; and
- Danger pay totaling \$8,806 to staff not in qualifying danger pay areas.

(1) MONUSCO should strengthen the control environment for time and attendance by: (a) comprehensively identifying risks in time and attendance management and implementing effective remediation measures; and (b) enhancing staff awareness of their responsibilities for compliance with related policies and of potential corrective action in accordance with Staff Regulations and Rules.

MONUSCO accepted recommendation 1 and stated that it has implemented a system of manually recording attendance, which would be used to conduct random checks and compare them with Umoja records. Action would be taken on identified irregularities, including referral to investigative bodies. In addition, the Mission would: (a) issue clear instructions to managers, time monitors and staff about their roles and responsibilities when recording and monitoring time and attendance and send regular broadcasts to staff; and (b) develop a training plan for new supervisors and leave monitors and conduct quarterly refresher trainings to raise awareness and sensitize newcomers.

B. Absence recording and approval, and flexible working arrangement

Need to strengthen controls over unauthorized/unrecorded absences and approval of leave requests

17. Staff members are responsible for maintaining accurate and up-to-date absence and attendance records in Umoja. Absence requests must be made by staff and approved by time managers in advance, except where compelling circumstances make this impossible. Time managers are responsible for reviewing leave requests, monitoring attendance records, and holding staff accountable for accurately recording their absence and attendance.

(a) Unauthorized/unrecorded absences

18. OIOS analysis of absence and attendance monitoring reports and discussions with managers and human resources officers showed that 667 (18 per cent) of 3,659 staff members took a total of 7,643 unauthorized leave days (i.e., they proceeded on leave without approval). Of these, 999 leave requests were only initiated by staff members after they had completed their leave. These staff members retroactively applied for leave after their return to the office, with delays ranging from 1 to 272 days, as shown in table 2. Approximately 78 per cent of the total number of 9,768 leave requests during 2022/23 and 2023/24 were submitted late by staff members.

Table 2: **Retroactive submission for leave by staff members**

Leave cycle period	Total number of leave requests	Total staff number	Number of staff who applied late	Number of annual leave requests initiated after end of leave	Number of leave days reported late	Delay range in days of retroactive application for leave
2022-23	4,819	1,845	318	483	3,785	1 to 272
2023-24	4,949	1,814	349	516	3,858	1 to 104
Total requests	9,768	3,659	667	999	7,643	1 to 272

19. Further analysis of entry and exit records of staff movements at the MONUSCO Lava and RVA compounds in Goma¹ for the months of April and September 2023 and September 2024 showed that 18 of 80 sampled staff had no recorded activity for periods ranging from one to four weeks, totaling 180 days. However, there were no corresponding records in Umoja to indicate that the staff were on leave, official travel within or outside the Mission area or under FWA, increasing the possibility of unauthorized absences and the need for further analysis and monitoring by the Mission.

20. Discussion with human resources officers indicated that in some instances, they were alerted by managers about staff members being away from the duty station without approved leave or FWA; however, this was not systematically done. Table 3 shows some examples of such cases and the corrective action taken by the Mission.

Table 3: Cases of unauthorized absences noted by the Mission

Issue	No of days absent	Action taken by the Mission
Staff member was absent from 1 November 2022 to 12 January 2023, and from 6 February 2023 to 10 March 2023 with no approved leave. Despite repeated emails from the Human Resources Section and the time manager, the staff member did not record his absence in Umoja and eventually left the Mission for another duty station.	69	The Mission subsequently recorded the period in question as unauthorized absence.
Staff was absent from the Mission from 6 July 2023 to 16 October 2023 with no justification.	102	The Mission initiated abandonment of post process and payroll lock. Upon return to his office, the staff indicated that he was sick during the period of absence. However, the staff member was unable to provide a medical certificate, and the Mission recorded the period in question as unauthorized absence and staff was subsequently restored on payroll.
Staff took 34 days of annual leave despite having an accrued balance of 14 days and did not report/record the excess days taken.	20	The excess 20 days was recorded as unauthorized absence.
Staff claimed to be on sick leave from 17 March 2023 to 24 July 2023. However, there were several gap days for which medical certification was not submitted by the staff.	32	The Mission charged the gap days to unauthorized absence.

21. Furthermore, OIOS review of annual leave quotas indicated that in 2022/23, five staff members incurred negative annual leave balances at an average of 8 days more than the 10 days advance annual leave allowed. Also, in 2023/24, six staff members incurred negative annual leave balances at an average of 10 days more than the 10 days advance annual leave allowed.

(b) Need to adequately review and timely approve leave requests

22. For the period from April 2022 to March 2024, staff members submitted 16,484 leave requests for approval related to different types of leave². Of these requests, there were 3,756 cases (or 23 per cent) where

¹ At Goma, MONUSCO requires staff to have their badges scanned when entering or exiting the office premises

² Leave types included annual leave, family visit, home leave, education grant travel, special leave with full pay, rest and recuperation and related travel time

time managers approved the leave after the leave had commenced, even though the requests were timely submitted by staff. The delay in the approval of leave ranged from 1 to 1,952 days, or an average of 31 days, as shown in table 4. Annual leave comprised 66 per cent of post facto approval, while travel time for rest and recuperation made up 24 per cent.

Table 4: Retrospective approval or absence requests for the period 1 April 2022 to 31 March 2024

Type of leave request	Total number of requests	Range in days of leave approval delays	Average days of leave approval delays
Annual leave	2,495	1 to 1,952	31
Travel time for rest and recuperation	886	1 to 1,084	21
Rest and recuperation	250	1 to 1,078	26
Family visit	27	1 to 70	32
Special leave with full pay	1	21	-
Reverse education grant travel	11	2 to 41	29
Home leave	86	1 to 100	26
Total	3,756	1 to 1,952	

Source: Umoja leave monitoring report

23. The above gaps occurred because of: (a) poor control environment where staff were not being held accountable for unauthorized absences; and (b) inadequate monitoring of staff absences and leave requests by time managers. Furthermore, the Human Resources Section (HRS) did not utilize Umoja leave monitoring reports to promptly identify and address delays in the submission and approval of staff absences. In addition, MONUSCO did not have key performance indicators (KPIs) or utilize the KPI dashboard prepared by the RSCE to aid in effective absence management on leave approval timelines and utilization rates.

24. Unrecorded/unauthorized absences result in financial losses to the Mission. Moreover, untimely submission and approval of leave requests could disrupt human resource planning efforts aimed at balancing employee well-being with Mission productivity.

(2) MONUSCO should: (a) undertake periodic review of leave request monitoring reports and the Regional Service Centre Entebbe (RSCE) key performance indicator dashboard to identify cases of post-facto submission and approval of leave requests by staff members, time managers and RSCE human resource partners and take appropriate action; and (b) actively monitor pending leave requests in Umoja and ensure they are promptly cleared.

MONUSCO accepted recommendation 2 and stated that it would: (a) issue quarterly broadcasts to remind staff members to apply for leave prior to leaving the Mission area and managers of their obligations to review and approve leave requests in a timely manner; (b) undertake periodic review of leave requests and work closely with supervisors and RSCE to ensure there are no post-facto cases; and (c) take action against non-compliance cases and impose administrative and disciplinary sanctions if and where required.

Need to improve controls in the management of flexible working arrangement

25. As provided by ST/SGB/2019/3, FWAs can be availed to staff at the manager's discretion and should be supported by a written agreement signed by staff members and managers. Benefits and entitlements that require the physical presence of the staff member at the official duty station should be adjusted as follows: (a) from the first day, danger pay and the accrual of qualifying service towards rest and recuperation shall be suspended; and (b) after 30 days, non-family service allowance, hardship allowance and home leave points accrual shall be stopped.

26. OIOS reviewed data related to 105 of 340 FWAs taken by staff during the audit period, including 45 FWAs that exceeded 30 days. The following exceptions were noted:

- Although staff members were required to upload the approved agreements and record their telecommuting absences in Umoja, there were no records of the signed agreements related to the 45 FWAs totaling 3,858 days and HRS did not have copies of these agreements. OIOS noted that effective April 2024, with the implementation of eFWA in the Mission, staff members were no longer required to upload the signed agreement in Umoja.
- The non-family service allowance and hardship allowance, estimated at \$150,739, were incorrectly paid to 37 staff members who exceeded 30 working days FWA away from the Mission.
- The accrual of home leave points was not suspended for staff members on FWA for more than 30 days.

27. The above occurred due to ineffective monitoring as HRS was not systematically informed of staff on FWA to ensure timely adjustment of related entitlements. HRS advised that it had implemented a tracking mechanism in July 2024 that entailed monthly extraction of FWA absences from the system and obtaining corresponding agreements from staff. These agreements are then submitted to RSCE for entitlement adjustment, where applicable. However, there was a need to document this process and for HRS to provide evidence of regular monitoring of FWA to ensure timely action on entitlements.

(3) MONUSCO should: (a) monitor telecommuting absences recorded in Umoja to ensure that they are supported by approved flexible working arrangement agreements; (b) implement measures to timely notify human resources partners at the Regional Service Centre Entebbe of staff on flexible working arrangements exceeding 30 days, for action on entitlements; and (c) conduct a one-time review of all flexible working arrangements covering the audit period and recover any potential overpaid entitlements from concerned staff members, including the estimated \$150,739 identified by the audit.

MONUSCO accepted recommendation 3 and stated that 3a and 3b were partially addressed with the introduction of the eFWA application in April 2024. HRS would conduct regular monitoring of FWAs recorded in Umoja against records in eFWA and notify RSCE of any cases beyond the 30-day limit. For 3c, the reconciliation for recoveries was ongoing, and all recoveries would be completed by 31 January 2025.

C. Management of attendance and leave records

Entitlement leaves and related travels by staff members were adequately supported

28. The Staff Regulations and Rules provide that staff members in MONUSCO may exercise their home leave entitlement once they have accrued 24 or 12 service credit points depending on their duty station, and staff should spend a minimum of seven days at their designated place of home leave. As evidence of travel and days spent at the required location, staff members are required to maintain relevant supporting documentation, including boarding passes and stamped passport pages, and the human resources partners at RSCE are responsible for reviewing and approving relevant supporting documentation.

29. OIOS' review of all 47 cases of home leave, family visit and reverse education grant travel during the audit period showed that they were duly supported by relevant documentation uploaded in Umoja or maintained by the respective staff member.

30. However, the required supporting documentation were not uploaded or retrievable in Umoja for 35 of 1,625 approved certified sick leave (CSL) of less than 20 days. Similarly, a review of 42 (47 per cent) of 89 parental and pre/post-delivery leaves taken during the audit period showed that in 27 cases, the supporting birth certificates were not uploaded to the system. Subsequently, after several requests by OIOS, MONUSCO and RSCE provided all supporting documents for the parental and pre/post-delivery leave. In addition, for 26 of the 35 CSLs, OIOS confirmed through a review of leave monitoring reports that staff members submitted relevant medical reports to RSCE for review. RSCE advised that Umoja only retains supporting documentation for a limited period after it is uploaded by the human resource partners. RSCE was reviewing the outstanding list and assured that supporting evidence for the remaining 9 would be provided to OIOS. Based on ongoing action by the Mission, OIOS did not make a recommendation.

Need for post facto review of danger pay self-certified entries

31. According to ST/AI/2020/6, danger pay is a special allowance payable to internationally and locally recruited staff members who are required to work in locations where very dangerous conditions prevail. Danger pay is determined by staff completing and self-certifying their danger pay eligibility via Umoja, reflecting their presence in the Mission or other qualifying absences. Umoja automatically processes the online danger pay form based on staff members' daily entries indicating their presence or absence.

32. Records of staff presence in the danger pay location should be maintained to ensure accurate processing of danger pay. OIOS noted that in its internal control self-assessment questionnaire for 2023, MONUSCO confirmed that it conducted a post-facto review of the accuracy of staff members' self-certified entries.

33. In MONUSCO, only the staff based at the Beni duty station were eligible for danger pay. A review of 1,202 danger pay transactions totaling \$1.4 million related to all 72 staff working in Beni from 1 January 2022 to 30 June 2024 identified gaps in the presence of 30 staff members at the duty station, resulting in a potential overpayment of \$8,806. In addition, attempts by OIOS to verify staff members' presence by reviewing passenger flight manifests for United Nations-operated flights were hampered by poor records management. MONUSCO did not have a clear system for storing passenger manifests in a manner that made them easily searchable and retrievable. In addition, records of staff movements in/out of the duty station were incomplete and unreliable. For example,

- MovCon provided records that showed a staff member had been away from the duty station for 18 months, which would have resulted in an overpayment of the danger pay total of \$15,000. However,

upon further confirmation, the staff member provided OIOS with copies of their stamped passport pages and passenger manifests, indicating their presence in Beni, except for occasional travel for rest and recuperation and annual leave.

- Manifests for flights out of Beni were mixed up with those of entry into Beni, thus making record tracking and retrieval difficult.

34. During the audit, MONUSCO initiated recovery action related to the \$8,806 overpayments identified by OIOS. However, there is a need for improved records management of staff movements to enable the Mission to conduct post-facto reviews of the accuracy of self-certified entries by staff members.

Need to maintain accurate records of overtime and night differential payments

(a) Overtime/compensatory time off

35. In accordance with ST/SGB/2023/1, staff members in the general service category that are required to work more than normal working hours per week shall be given compensatory time off or payment for overtime. Overtime hours should be adequately justified and approved by respective managers and certified by HRS prior to payment.

36. MONUSCO pays overtime to general service staff for up to 40 hours/staff per month. Any excess above 40 hours is not paid. Between 1 April 2022 and 31 March 2023, there were more than 14,400 instances when staff worked overtime, accumulating more than 101,000 overtime hours, 90,000 of which totaling \$1.1 million were paid to staff. The remaining 11,000 hours were allocated to compensatory time-off. However, out of a sample of 30 randomly selected staff members who got paid overtime, HRS was not able to provide evidence supporting the approval and certification of the overtime hours worked for 18 staff. This raises the possibility that overtime pay was not justified and increases the risk of fraudulent overtime claims by staff members.

(b) Night differential payments

37. Night differential are payments made to staff authorized to work at night, as promulgated in rule 3.12 in the Staff Regulations and Rules. The night differential payment for staff working in MONUSCO should be duly approved and supported by relevant documentation.

38. In June 2023 and 2024, MONUSCO processed night differential payments to staff totaling \$1.8 million, covering eight years in arrears from 2014 to 2022. Discussions with HRS and a review of a signed memo to the RSCE indicated that the payments were related to a case brought by a staff member before the United Nations Disputes Tribunal for night differential that MONUSCO owed him and 11 others, which was settled in December 2020. To prevent potential lawsuits from other staff, MONUSCO management decided to extend payments to all potentially eligible staff members, retroactively dated to 2014. There was no supporting documentation to validate the hours worked by staff, which formed the basis for the payments made by the Mission. HRS indicated that the Mission did not have any supporting documentation as some of the hours in question were accrued during the pre-Umoja period and some of the concerned staff and managers were no longer with the Mission. However, OIOS noted that the bulk of the period was after the implementation of Umoja.

39. The above underscores the need for accurate maintenance of leave and attendance records. OIOS noted that in 2023, the Mission implemented a process that required all night differential payments to be supported by attendance sheets signed off by staff, supervisors and the HRS. As such, OIOS did not make a recommendation.

- (4) MONUSCO should maintain accurate records of staff movements in and out of the danger pay duty station and conduct post-facto review of self-certified entries by staff members.**

MONUSCO accepted recommendation 4 and stated that the issue with danger pay is a system-wide issue that needs to be addressed at the Headquarters level and not at the Mission level. However, it would remind staff members to clearly reflect in Umoja, all absences from the danger pay location, and of their responsibility to act with integrity when certifying their attendance and danger pay records.

- (5) MONUSCO should ensure overtime hours worked are supported by relevant justification, required approvals and timesheets.**

MONUSCO accepted recommendation 5 and stated that it would ensure full compliance and record keeping supporting overtime hours worked.

Need for staff to regularly certify monthly and annual time statements in Umoja

40. At the end of every month and the leave cycle, staff members receive a leave summary from Umoja that details leave taken during the period, leave requests pending approval and leave balances. Staff members are required to certify the accuracy of the summary and take action to rectify any missing or inaccurate entries.

41. OIOS analysis of monthly and annual time statement certifications by staff for the period from 1 April 2022 to 31 March 2024 for 2,485 staff indicated that 640 (26 per cent) staff did not certify one or more monthly time statements, and 897 (36 per cent) staff did not certify their annual time statements. Despite monthly and annual notifications from Umoja to alert staff that time statements were ready for certification; some did not complete their certification and HRS did not monitor compliance. In the absence of regular certification by staff members, incorrect reporting of attendance and incomplete recording of absences may not be promptly rectified.

42. MONUSCO took note of the need to utilize existing staff certification reports in Umoja to monitor staff members' compliance with the requirement to certify monthly and annual time statements.

D. Monitoring of rest and recuperation and other leave

Need to improve controls around the management of rest and recuperation

43. Staff Regulations and Rules provide that rest and recuperation consists of five consecutive calendar days, including weekends and holidays, and actual travel time. MONUSCO's qualifying service, the minimum period staff must be physically present in the duty station before being eligible for rest and recuperation, is eight weeks. Rest and recuperation may not be combined with uncertified sick leave (USL), travel on home leave, family visit, or reverse education grant or paternity leave.

44. OIOS reviewed all 2,169 rest and recuperation cases recorded in Umoja during the audit period and noted the following gaps:

- In 233 cases, staff members did not record their rest and recuperation return travel dates in Umoja. As a result, their qualifying period for the next rest and recuperation break could not be determined.

- There were 318 instances of the restricted combination of rest and recuperation with other leave types. This included: (a) 313 instances where rest and recuperation leave were combined with USL by a total of 183 staff members; (b) 5 instances of restricted combinations with home leave, pre- and post-delivery leave or special leave with full pay.
- In 18 cases, staff members took more than the allowed seven days advance rest and recuperation, with an average of 17 days in advance.

45. The above occurred due to inadequate review and monitoring of rest and recuperation leave requests by time managers and human resources partners to ensure staff eligibility and compliance with Staff Regulations and Rules. This may result in staff going on rest and recuperation for which they do not qualify and continued noncompliance with Staff Regulations and Rules.

(6) MONUSCO should: (a) direct responsible managers to ensure staff submit their rest and recuperation travels and leave requests promptly to enable review of eligibility and compliance with relevant policy; and (b) through use of the leave monitoring report in Umoja, conduct periodic reviews of the restricted combination of rest and recuperation with other entitlement leave.

MONUSCO accepted recommendation 6, indicating that the need for staff to submit separate requests for rest and recuperation and related travel time is a system issue to be addressed at the Headquarters level. The Mission has alerted the relevant department at Headquarters about this issue, and there are several ongoing initiatives aimed at improving the rest and recuperation process. However, the Mission will sensitize staff and managers on the importance of keeping accurate records. It would also issue quarterly broadcasts to advise staff members on types of leaves that can be combined with rest and recuperation.

Rejected leave was effectively managed

46. OIOS review and analysis of the leave monitoring reports indicated that 864 leave types were rejected during the audit period. This included 393 (45 per cent) related to CSL where insufficient supporting documentation was provided and required corrective action by staff members. The remaining 471 (55 per cent) related to other leave types such as annual leave, rest and recuperation, and parental leave. A review of 60 of 393 rejected CSL requests and 20 of 178 rejected annual leave requests indicated that adequate corrective action was taken either by submission of required documentation by staff or conversion of CSL to annual leave or unauthorized leave and relevant recoveries made from staff

IV. ACKNOWLEDGEMENT

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

Internal Audit Division
Office of Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

Audit of time and attendance management in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

Rec. no.	Recommendation	Critical ³ / Important ⁴	C/ O ⁵	Actions needed to close recommendation	Implementation date ⁶
1	MONUSCO should strengthen the control environment for time and attendance by: (a) comprehensively identifying risks in time and attendance management and implementing effective remediation measures; and (b) enhancing staff awareness of their responsibilities for compliance with related policies and of potential corrective action in accordance with Staff Regulations and Rules.	Important	O	Evidence of: <ul style="list-style-type: none"> Risk register that assesses risks in time and attendance management and identifies remediation measures; and Implementation of measures to enhance awareness of staff and managers of their respective responsibilities in time and attendance management, including: (a) issuance of instructions and broadcasts to managers, time monitors and staff members about their roles and responsibilities, (b) development of a training plan for new supervisors and leave monitors, and (c) quarterly refresher trainings to raise awareness and sensitize newcomers. 	30 June 2025
2	MONUSCO should: (a) undertake periodic review of leave request monitoring reports and the Regional Service Centre Entebbe (RSCE) key performance indicator dashboard to identify cases of post-facto submission and approval of leave requests by staff members, time managers and RSCE human resource partners and take appropriate action; and (b) actively monitor pending leave requests in Umoja and ensure they are promptly cleared.	Important	O	Evidence of: <ul style="list-style-type: none"> Periodic reviews of pending leave requests in Umoja and post-facto submission and approval of leave requests, and action taken on noncompliance cases; and Quarterly broadcasts to remind staff members to apply for leave prior to leaving the Mission area, and managers of their responsibility to review and approve leave requests in a timely manner. 	30 June 2025
3	MONUSCO should: (a) monitor telecommuting absences recorded in Umoja to ensure that they are supported by approved flexible working arrangement agreements; (b) implement measures to timely notify human resources partners at the Regional Service Centre Entebbe of staff on flexible working arrangements exceeding 30 days, for action on entitlements; and (c) conduct a one-time review	Important	O	Evidence of: <ul style="list-style-type: none"> Regular monitoring of FWAs recorded in Umoja against records in eFWA and implementation of measures to notify RSCE of any cases beyond the 30-day limit for action on entitlements; and Results of the one-time review of all flexible working arrangements covering the audit 	30 June 2025

STATUS OF AUDIT RECOMMENDATIONS

Audit of time and attendance management in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

Rec. no.	Recommendation	Critical ³ / Important ⁴	C/ O ⁵	Actions needed to close recommendation	Implementation date ⁶
	of all flexible working arrangements covering the audit period and recover any potential overpaid entitlements from concerned staff members, including the estimated \$150,739 identified by the audit.			period and recovery of any overpaid entitlements from concerned staff members, including the estimated \$150,739 identified by the audit.	
4	MONUSCO should maintain accurate records of staff movements in and out of the danger pay duty station and conduct post-facto review of self-certified entries by staff members.	Important	O	Evidence of: <ul style="list-style-type: none"> • Periodic post-facto reviews of danger pay self-certified entries by staff members, supported by accurate records of staff movements in and out of the danger pay duty station; and • Periodic reminders to staff members of their responsibility when certifying their attendance and danger pay records. 	30 June 2025
5	MONUSCO should ensure overtime hours worked are supported by relevant justification, required approvals and timesheets.	Important	O	Evidence of measures implemented to ensure overtime hours worked are supported by relevant justification, required approvals and timesheets.	30 June 2025
6	MONUSCO should: (a) direct responsible managers to ensure staff submit their rest and recuperation travels and leave requests promptly to enable review of eligibility and compliance with relevant policy; and (b) through use of the leave monitoring report in Umoja, conduct periodic reviews of the restricted combination of rest and recuperation with other entitlement leave.	Important	O	Evidence of: <ul style="list-style-type: none"> • Periodic sensitization of time managers to ensure staff submit their rest and recuperation travels and leave requests promptly; • Quarterly broadcasts to staff members on types of leaves that can be combined with rest and recuperation; and 	30 June 2025

³ Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

⁴ Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.

⁵ Please note the value C denotes closed recommendations whereas O refers to open recommendations.

⁶ Date provided by MONUSCO in response to recommendations.

STATUS OF AUDIT RECOMMENDATIONS

Audit of time and attendance management in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

Rec. no.	Recommendation	Critical ³ / Important ⁴	C/ O ⁵	Actions needed to close recommendation	Implementation date ⁶
				<ul style="list-style-type: none">Periodic reviews of restricted combination of rest and recuperation with other entitlement leave.	

APPENDIX I

Management Response




INTEROFFICE MEMORANDUM

Date: 21 December 2024

Ref.: SRS.G.DMS.MONUSCO-2024-01447

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

From: Ms. Bintou Keita 
De: Special Representative of the Secretary-General and Head of
the United Nations Organization Stabilization Mission in the
Democratic Republic of the Congo

Subject: **Mission comments on the recommendations in the Draft Report**
Objet: **on the audit of Time and Attendance Management in MONUSCO**
(Assignment No. AP2023-620-04)

1. Your interoffice memorandum dated 11 December 2024 (Ref: OIOS-2024-02316) forwarding the Draft Report on the subject audit is acknowledged with thanks.
2. Thank you for giving the Mission the opportunity to comment on the findings and recommendations in the report. Attached please find Appendix I with the Mission's comments, for your consideration.
3. Thank you for your continued support of Mission operations.
4. Best regards.

Cc: Ms. Fatoumata Ndiaye, Under-Secretary-General for OIOS
Ms. Nicoleta Verestiuc, MONUSCO
Mr. Ebow Idun, MONUSCO
Mr. Tinkamanyire Mugisha, MONUSCO
Mr. David John, MONUSCO
Ms. Judith Atiagaga, MONUSCO
Ms. Elise Epole Metougue, RSCE

Management Response

Audit of time and attendance management in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	MONUSCO should strengthen the control environment for time and attendance by: (a) comprehensively identifying risks in time and attendance management and implementing effective remediation measures; and (b) enhancing staff awareness of their responsibilities for compliance with related policies, and of potential corrective action in accordance with Staff Regulations and Rules.	Important	Yes	CHRO	30/06/2025	<p>(a) The Mission accepts the recommendation. For this purpose, the Mission has already implemented another system of manually recording attendance which will be used as a second line of defense allowing the Mission to conduct random checks between what is manually recorded and what is in Umoja. Irregularities observed will be referred to competent investigative bodies and all unauthorized absences and non-compliant cases will be reviewed by HRMS and as required, submitted for administrative or disciplinary sanctions accordingly.</p> <p>(b) The Mission wishes to clarify also that the managers have the primary responsibility to approve leaves/absences and to ensure that they monitor the physical absences of their staff members vis-à-vis what they approved in Umoja. They are to inform HRMS of any unauthorized absence. For this purpose, the Mission will:</p> <ul style="list-style-type: none"> (i) Issue clear instructions to managers, time monitors and staff members about their roles and responsibilities to act in full integrity when recording and monitoring time and attendance. (ii) Develop a training plan for new supervisors, leave monitors and conduct refresher training on a quarterly basis to raise awareness and sensitize newcomers.

¹ Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

² Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.

Management Response

Audit of time and attendance management in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						(iii) Send biannually broadcasts to remind staff members of their roles and responsibilities with regards to Time and Attendance.
2	MONUSCO should: (a) undertake periodic review of leave request monitoring reports and the Regional Service Centre Entebbe (RSCE) key performance indicator dashboard to identify cases of post-facto submission and approval of leave requests by staff members, time managers and RSCE human resource partners and take appropriate action; and (b) actively monitor pending leave requests in Umoja and ensure they are promptly cleared.	Important	Yes	CHRO	30/06/2025	<p>The Mission accepts the recommendation and wishes to inform of the following action to be taken for its implementation:</p> <p>(a) The Mission will issue quarterly broadcasts to remind staff members to apply for leave prior to leaving the mission area, and to remind managers of their obligations to review and approve leave requests on a timely basis.</p> <p>(b) The Mission will undertake periodic review of leave requests and work closely with supervisors and RSCE to ensure there are no post-facto cases. The Mission will take action against noncompliance cases and impose administrative and disciplinary sanctions if/where required.</p>
3	MONUSCO should: (a) monitor telecommuting absences recorded in Umoja to ensure that they are supported by approved flexible working arrangement agreements; (b) implement measures to timely notify human resources partners at the Regional Service Centre Entebbe of staff on flexible working arrangements exceeding 30 days, for action on entitlements; and (c) conduct a	Important	Yes	CHRO	30/06/2025	<p>The Mission accepts this recommendation and wishes to clarify the following:</p> <p>(a) For the recording and monitoring of Flexible Working Arrangements, this is overtaken by the fact that the Mission has already developed an electronic platform in February 2023, through which staff members who opt for FWA submit such requests to their managers accompanied by the manual forms (as per the ST/AI on flexible working arrangements). Once the managers approve the request in the electronic platform, the staff member records the same in Umoja. The Human</p>

Management Response

Audit of time and attendance management in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	one-time review of all flexible working arrangements covering the audit period and recover any potential overpaid entitlements from concerned staff members, including the estimated \$150,739 identified by the audit.					<p>Resources Section, who has ownership over this electronic platform, has assigned staff to monitor each case and compare it vis-à-vis what staff insert in Umoja. Any FWA recorded in Umoja without the approval in the electronic platform is captured and addressed with the staff and manager. The Mission also has more Human Resources Partners mapped in Umoja who have access to the electronic platform to perform the above and notify RSCE of any flexible working arrangements past the 30 days limit. In fact, the electronic platform is linked to a dashboard interface through which the Human Resources Section can export the data to MS Excel and can be used to reconcile with Umoja records and notify RSCE.</p> <p>(b) Regarding the recovery of overpaid entitlements, the Mission wishes to inform that out of the 41 identified cases of staff members who have been out on FWA for periods exceeding 30 days resulting in overpayment of entitlements, recoveries have already been made in 15 of these cases. For the remaining 26 cases, the reconciliation for recovery is ongoing, and all recoveries should be completed by 31 January 2025.</p>
4	MONUSCO should maintain accurate records of staff movements in and out of the danger pay duty station and conduct post-facto review of self-certified entries by staff members.	Important	Yes	CHRO	30/06/2025	<p>The Mission accepts this recommendation and wishes to clarify that this is a system wide issue that needs to be addressed at corporate level by UNHQ, not at Mission level.</p> <p>The way Umoja is designed enables staff members to travel from their danger pay duty station to another non-danger pay duty station and have their travel request processed without necessarily reflecting this in their</p>

Management Response

Audit of time and attendance management in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p>leave and attendance part in Umoja, as both are not interlinked.</p> <p>Where the Mission has a leverage is in reminding staff members that it is not sufficient to only submit a travel request, they must also submit under travel and attendance that they will be outside the duty station. However, whoever is in charge of certifying the travel request has no visibility on whether staff are accurately reflecting their absence from the danger pay duty station.</p> <p>The Mission will remind staff of their responsibility to act with integrity when certifying their attendance and danger pay records but does not have the means to develop a parallel system to Umoja to enforce controls on each case.</p>
5	MONUSCO should ensure overtime hours worked are supported by relevant justification, required approvals and timesheets.	Important	Yes	CHRO	30/06/2025	The Mission accepts the recommendation and confirms that there is a system in place which indicates the projections for overtime, while the actual approval of OT requires certification by the supervisor and the Chief of Human Resources Management Section or delegated representative within HRMS. Going forward, the Mission will ensure full compliance and records keeping.
6	MONUSCO should: (a) direct responsible managers to ensure staff submit their rest and recuperation travels and leave requests promptly to enable review of eligibility and compliance with relevant policy; and (b) through use of the leave monitoring report in Umoja,	Important	Yes	CHRO	30/06/2025	<p>The Mission accepts this recommendation and wishes to clarify that this is also a system wide issue that needs to be addressed at corporate level.</p> <p>(a) The fact that a staff member can only submit R&R separate from other forms of combined leave and separate from TT in Umoja creates a serious complication for which the Mission has no means or tools to address differently. In some cases, TT for</p>

Management Response

Audit of time and attendance management in the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	conduct periodic reviews of restricted combination of rest and recuperation with other entitlement leave.					<p>outbound trip is submitted and approved by the manager on timely basis, while the TT for the return trip is not submitted and approved at the same time since in some instances, it falls at the end of the R&R or any other combined type of leave. The Mission has flagged this to UNHQ in the past and at a corporate level, there are various initiatives ongoing aimed at improving the R&R process.</p> <p>(b) What the Mission can commit to do is to continue sensitizing staff and managers on the importance of keeping accurate records and inform staff of the restricted combination of R&R with other entitlements. The Mission can issue quarterly broadcast to advise staff members on types of leaves that can/cannot be combined with R&R.</p>