



INTERNAL AUDIT DIVISION

REPORT 2018/144

Audit of management of leave and attendance records in the United Nations Support Office in Somalia and the United Nations Assistance Mission in Somalia

There was a need to strengthen internal controls to improve the accuracy of leave and attendance records and computation of danger pay allowances

20 December 2018
Assignment No. AP2018/638/06

Audit of management of leave and attendance records in the United Nations Support Office in Somalia and the United Nations Assistance Mission in Somalia

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of management of leave and attendance records in the United Nations Support Office in Somalia (UNSOS) and the United Nations Assistance Mission in Somalia (UNSOM). The objective of the audit was to assess the adequacy and effectiveness of internal controls over the management of leave and attendance record-keeping in UNSOS and UNSOM. The audit covered the period from 1 July 2017 to 30 June 2018 for UNSOS and from 1 January 2017 to 30 June 2018 for UNSOM and included a review of compliance with relevant rules for the various leave entitlements, the accuracy of leave and attendance records, and processing of danger pay allowances.

UNSOS and UNSOM had initiated a review of leave and attendance records to identify unauthorized absences and make appropriate corrections in Umoja. However, there was a need to strengthen internal controls to improve the accuracy of leave and attendance records and computation and payment of danger pay allowances.

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

- Strengthen procedures for recording of staff leave by: (a) designating leave and attendance monitors; (b) ensuring time spent outside the designated danger pay area is properly accounted for; (c) modifying the approval process for staff requests to travel on official aircraft to record that leave has been authorized; and (d) reminding supervisors/time managers to ensure that approved advance leave does not exceed the maximum 10 working days limit;
- Regularly monitor staff members' monthly and annual certification of time statements in Umoja and take appropriate action when staff do not certify their leave and those who repeatedly certify them with inaccurate leave and attendance data;
- Undertake a comprehensive review of leave and attendance records to identify unrecorded absences and to recover identified overpayments to staff including the \$11,000 identified by OIOS;
- Regularly remind staff of their responsibility to not leave the duty station while on sick leave except when authorized;
- Ensure that all special leave without pay: (a) are granted in accordance with the delegated authority and provisions of relevant administrative instructions; and (b) are adequately supported by the required documents before they are approved; and
- Work in close collaboration with the Regional Service Centre in Entebbe to ensure: (a) staff properly submit travel requests and expense reports for rest and recuperation (R&R) travel, supported by adequate documentation, immediately on return from the leave; and (b) all travel requests and expense reports for R&R travel are approved timely.

UNSOS and UNSOM accepted the recommendations and initiated action to implement them.

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Audit of management of leave and attendance records in the United Nations Support Office in Somalia and the United Nations Assistance Mission in Somalia

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of management of leave and attendance records in the United Nations Support Office in Somalia (UNSOS) and the United Nations Assistance Mission in Somalia (UNSOM).
2. A proper system of control over staff leave and attendance is a key element of effective management of human resources in UNSOS and UNSOM. Administrative instructions and guidelines that govern the management of leave and attendance for civilian staff include: (a) United Nations Staff Regulations and Rules; (b) ST/AI/1999/13 on recording of attendance and leave; (c) ST/AI/2011/7 on rest and recuperation (R&R); (d) ST/AI/2005/3 on sick leave; and (e) ST/AI/2005/2 on family leave, maternity leave and paternity leave. The human resource partners at the Regional Service Centre in Entebbe (RSCE) are responsible for administering in Umoja the leave and attendance of international and national staff in UNSOS and UNSOM, together with the processing of attendance-related benefits. UNSOS and UNSOM started using Umoja to record leave and attendance on 1 November 2015 for international staff and on 1 November 2016 for national staff.
3. Staff members are responsible for maintaining accurate records of their absences in Umoja after obtaining required approvals. In addition, as UNSOS provides administrative and logistical support to UNSOM, the Human Resources Section (HRS) in UNSOS is responsible for monitoring, overseeing, and providing guidance and supporting staff in both entities on the management of leave and attendance records. HRS is headed by the Chief Human Resources Officer at the P-5 level and is supported by 13 international and 7 local staff.
4. The approved staffing for UNSOS for fiscal year 2017/18 was 553 and for UNSOM for the calendar year 2018 was 294. The total budget for staff costs for UNSOS for the fiscal year 2017/18 and for UNSOM for the calendar year 2018 was \$60 million and \$29 million respectively.
5. Comments provided by UNSOS and UNSOM are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

6. The objective of the audit was to assess the adequacy and effectiveness of controls over the management of leave and attendance record-keeping in UNSOS and UNSOM.
7. This audit was included in the 2018 risk-based work plan of OIOS due to the operational and financial risks related to the management of leave and attendance records in UNSOS and UNSOM.
8. OIOS conducted this audit from August to November 2018. The audit covered the period from 1 July 2017 to 30 June 2018 for UNSOS and from 1 January 2017 to 30 June 2018 for UNSOM. Based on an activity-level risk assessment, the audit covered higher and medium risk areas in the management of leave and attendance records for civilian staff, which included compliance with relevant rules for the various leave entitlements, the accuracy of leave and attendance records, and processing of danger pay allowances.

9. The audit methodology included: interviews of key personnel; review of relevant documentation; analytical review of data; and testing of a random sample of 60 cases of annual leave, 40 cases of R&R leave, 40 official business travels, 92 instances for processing danger pay allowances, 50 cases of sick leave, all 28 cases of special leave without pay (SLWOP) and 234 monthly and annual time statements. The samples were selected from the leave and attendance records of 723 staff in UNSOS and UNSOM.

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

III. AUDIT RESULTS

Recording and monitoring of leave and attendance

Monitoring the accuracy of leave and attendance records for staff needed improvement

11. Administrative instructions on the recording of leave and attendance requires UNSOS and UNSOM to ensure effective internal controls over leave and attendance of its staff. All international and national staff are responsible and accountable for accurately recording their absences in the Umoja employee self-service portal. Supervisors are expected to monitor the leave and attendance of staff.

12. OIOS' review of UNSOS and UNSOM staff records in Umoja for the various types of leave taken by staff, including 92 trips for 65 staff members that travelled out of Somalia using United Nations aircraft during the audit period, and the result of a survey on recording leave and attendance in Umoja from 51 respondents indicated the following control weaknesses in the management of leave and attendance.

(a) Monitoring of negative annual leave balances needed improvement

13. The United Nations Staff Rules allows staff to be granted advance annual leave up to a maximum of 10 working days, provided that his/her service is expected to continue for a period beyond that necessary to accrue the advanced leave.

14. OIOS' review of leave balances in Umoja for all 723 UNSOS and UNSOM staff on board as at 31 March 2018 showed that 32 staff had negative annual leave balances, including 6 with negative leave balances of more than 10 days, ranging from 12 to 22 days. The configuration of Umoja did not preclude staff from applying for advance annual leave beyond the allowable 10 days and HRS did not have visibility over staff annual leave balances in Umoja, thereby necessitating adequate supervisors' review of staff eligibility prior to leave approvals. Allowing staff members to incur advance leave in excess of the prescribed 10 days could result in financial losses to the Organization.

(b) Monitoring of carry-over annual leave balances needed improvement

15. The United Nations Staff Rules allows: staff holding fixed-term or continuing appointments to carry forward up to a maximum of 60 working days of annual leave by 1 April of each year; and 18 days for staff holding temporary appointments. The administrative instruction on recording leave and attendance requires HRS in UNSOS to ensure that staff attendance records for UNSOS and UNSOM are complete to allow necessary adjustments to be made in calculating the final pay of staff separating from the Mission.

16. UNSOS and UNSOM leave records as at 1 April 2018 indicated that 12 staff on fixed-term and/or continuing appointments and one staff on temporary appointment had carried over annual leave balances in excess of 60 and 18 days respectively. OIOS' review of annual leave computation for 40 staff that

separated from the entities showed that 4 were paid \$17,000 for 52 days that was above their entitlements. As at 27 September 2018, these excess leave balances in Umoja had not been adjusted. The above was because although Umoja had a feature to limit the maximum number of annual leave days that is carried forward as at 1 April, it did not make timely adjustments to staff annual leave balances. Also, UNSOS did not have compensating controls in place to flag excess carry-overs of annual leave to the human resource partners in the RSCE in a timely manner.

(c) Need for staff to certify their monthly and annual leave balances

17. Staff are expected to certify their monthly and annual time statements in Umoja and ensure that their leave records are accurate. However, OIOS' review of time statement certification reports for the period from 1 April 2017 to 31 March 2018 for 234 out of 723 (32 per cent) staff in UNSOS and UNSOM showed that 120 (51 per cent) did not certify their annual time statements as at end of March 2018. In addition, 87 (37 per cent) staff did not certify their monthly time statements, with uncertified months ranging from 1 to 16 months. Umoja sends automatic reminders to staff to certify their monthly and annual leave balances but staff did not take the necessary action. HRS did not generate relevant reports from Umoja to monitor the completeness of monthly and annual time statement certifications.

(d) Controls over processing of danger pay allowances needed improvement

18. Danger pay is a special allowance that was established by the International Civil Service Commission effective 1 April 2012 for internationally and locally recruited staff who work in duty stations where very dangerous conditions prevail. Somalia, except Hargeisa in the North of the Country, was established as a duty station approved for danger pay. However, United Nations Staff Rules stipulate that staff are not eligible for danger pay allowance for days spent away from the duty station on annual leave or any type of special leave, and on official business travel exceeding seven days. RSCE is responsible for making deductions from payroll for monthly danger pay allowances of staff members who do not spend the entire month at the duty station.

19. OIOS' review of 92 trips for 65 staff that travelled using United Nations aircraft showed that staff did not always record their absences in Umoja. This resulted in over payments of \$11,000 danger pay based on a total of 210 days they were absent from the duty station. Other exceptions included:

- (i) A staff member spent 18 days, comprising 8 days of official business, 4 days of annual leave and 6 days of R&R, away from the duty station but received full danger pay for all the 18 days instead of the maximum 7 consecutive calendar days allowable for R&R travel and for official business travel;
- (ii) A staff was incorrectly paid danger pay for three days taken as annual leave after official business;
- (iii) Three staff properly recorded their 45 days absences, but danger pay was not deducted; and
- (iv) A national staff travelled out of the duty station for 13 days while on paternity leave but received danger pay.

20. Umoja did not have a feature to capture absences to ensure accurate calculation of danger pay and did not allow staff to record absences for non-working days such as weekends and holidays. In addition, national staff in Mogadishu were entitled to danger pay but UNSOS did not have an effective mechanism to monitor their absences for annual leave and paternity and maternity leave taken outside of the duty station. As a result, days spent outside the danger area were not taken into account when computing danger pay, unless such days were attached to other leave types or manual intervention by human resources partners to flag the days as "no danger pay".

21. In March 2017, UNSOS handed over the responsibility of reviewing staff records for the processing of danger pay to RSCE as per the service level agreement between them. In their handover discussion, HRS highlighted the limitations of Umoja and challenges in monitoring staff absences, together with interventions they had established including using manual leave requests to monitor absences over weekends. They also made proposals for the reinstatement of leave and attendance monitors, who would submit to HRS manually prepared attendance reports, and the need for HRS to endorse staff members' requests to travel on United Nations aircraft. However, these proposals were not implemented.

(e) Monitoring of certified and uncertified sick leave needed improvement

22. The United Nations Staff Regulations and Rules allow staff members in UNSOS and UNSOM to go on sick leave if they are unable to perform their duties due to illness or injury. The Staff Regulations and Rules also allow staff members, while on sick leave, to leave the duty station after obtaining authorization from the Medical Services. The administrative instruction allows sick leave during a period of annual leave to be approved if the illness is certified for five consecutive working days in a seven-day period. Otherwise, the entire period of absence should be charged to annual leave. However, the administrative instruction on R&R does not allow staff to combine uncertified sick leave with R&R leave.

23. OIOS' review of sick leave records for 50 staff showed that they did not combine uncertified sick leave with R&R leave. However, on five occasions, certifying officers approved certified sick leave, for three staff members, for less than five working days in a consecutive seven-day period while they were on annual leave. In addition, records showed that 14 of the 50 staff left their duty stations without obtaining authorization from the Medical Director and 1 staff travelled for official business while on sick leave. Further, 25 of the 50 (50 per cent) staff took certified sick leave immediately after R&R and/or annual leave. OIOS further analyzed the records of an additional 26 staff and noted 51 occasions where staff took certified sick leave immediately following their R&R and/or annual leave. Although combining annual leave and R&R with certified sick leave is permitted subject to conditions under the relevant rules, the established pattern raised concern, as in some cases staff repeatedly combined certified sick leave with other allowable leave.

24. The above control weaknesses for the various types of leave occurred partly because of system limitations. A previous OIOS audit of Umoja identified system issues and OIOS has already made recommendations to address them. It was also because of the absence of compensating controls as UNSOS and UNSOM supervisors and leave approvers did not always adequately review and monitor the leave and attendance of staff to ensure: (a) eligibility for various leave entitlements, including adherence to relevant rules and policies; (b) leave taken by staff did not exceed the maximum limits; and (c) where necessary, all the required documentation was submitted. Therefore, pending action by the Umoja team, there was a need for UNSOS to strengthen its oversight of staff leave and attendance to reduce the number of instances or incorrect recording (or non-recording) of leave.

25. In addition, staff had not been adequately trained in recording their leave and attendance in Umoja. HRS stated that training on leave and attendance was provided by the Integrated Mission Training Centre during staff induction but did not sufficiently cover the Umoja requirements to record leave and attendance in terms of time allotted and depth of coverage. A survey responded to by 51 staff from UNSOS and UNSOM supported inadequacies in training for recording leave and attendance as 26 (51 per cent) of the respondents did not undertake training in recording leave and attendance and 19 (37 per cent) were not confident in recording leave and attendance including expense reports. As HRS stated that it was designing and conducting a training programme on time and attendance, OIOS did not make a recommendation on this issue.

26. The lack of adequate and effective controls over the administration of leave and attendance increased the risk of abuse of leave entitlements, and resulted in financial loss to the Organization.

- (1) UNSOS and UNSOM should strengthen procedures for recording of staff leave by: (a) designating leave and attendance monitors; (b) ensuring time spent outside the designated danger pay area is properly accounted for; (c) modifying the approval process for staff requests to travel on official aircraft to record that leave has been authorized; and (d) reminding supervisors/time managers to ensure that approved advance leave does not exceed the maximum 10 working days limit.**

UNSOS and UNSOM accepted recommendation 1 and stated that management will ensure the appointment and training of time and attendance monitors, including implementation of measures for approval of requests to travel on official aircraft. Reminders will also be communicated to supervisors/time managers of the need to verify that approved advance leave does not exceed the maximum allowed. Recommendation 1 remains open pending receipt of evidence of: appointment and training of time and attendance monitors; implementation of measures for approval of requests to travel on official aircraft; and communication to supervisors/time managers of the need to verify that approved advance leave does not exceed the maximum allowed.

- (2) UNSOS should regularly monitor staff members' monthly and annual certification of time statements in Umoja and take appropriate action when staff do not certify their leave and those who repeatedly certify them with inaccurate leave and attendance data.**

UNSOS accepted recommendation 2 and stated that Management will ensure that appropriate corrective action is taken on defaulting staff including those identified to be signing their time statements with inaccurate or unreported absences. Recommendation 2 remains open pending receipt of evidence of monitoring of staff compliance with the requirement to certify monthly time statements, including corrective action against non-complying staff.

- (3) UNSOS should undertake a comprehensive review of leave and attendance records to identify unrecorded absences and to recover identified overpayments to staff including the \$11,000 identified by OIOS.**

UNSOS accepted recommendation 3 and stated that Management was reviewing and monitoring the leave records of staff members. Action has been taken to place the staff members highlighted by audit on SLWOP. HRS monitoring of staff leave records will continue and appropriate action will be taken on staff reported to be on unauthorized absence. In addition, UNSOS will act to recover the over payment of \$11,000 identified by the audit. Recommendation 3 remains open pending receipt of evidence of the results of the review of leave and attendance records and recovery of identified overpayments.

- (4) UNSOS should regularly remind staff of their responsibility to not leave the duty station while on sick leave except when authorized.**

UNSOS accepted recommendation 4 and stated that a better interpretation of this rule in the circumstances of Somalia would perhaps be for staff not to leave "the mission area" while on sick leave except when authorized. Staff members in Somalia leave duty stations for specialized treatment in Kenya. This is inevitable due to the inadequate medical facilities in Mogadishu and the sectors. Sick leave can only be approved based on certification by the attending physician. Moving forward, UNSOS will send out a broadcast reminder to staff members not to leave their duty stations whilst on sick leave, unless authorized/referred by the Mission's Medical Services. Recommendation 4 remains

open pending evidence of monitoring of staff absences while on sick leave and communication to staff not to leave the duty station while on sick leave except when authorized.

Official business travels were generally authorized and properly recorded

27. The administrative instruction on official travel (ST/AI/2013/3) requires UNSOS to ensure that all official travel is authorized in writing before it is taken.

28. A review of 40 staff members' official business travel records in Umoja showed that official travel was approved and properly recorded, except the two cases highlighted in paragraph 19 that resulted in the overpayment of danger pay because of combining official business with annual leave or R&R. OIOS concluded that controls over recording of official business were working as intended.

Controls over authorization of SLWOP needed improvement

29. Administrative instruction (ST/AI/2005/2) and instructions from the Department of Field Support (DFS) issued in November 2009 give UNSOS the authority to grant SLWOP of up to two calendar weeks in cases of serious family emergency and up to one year with other situations such as serious disability or illness of a child. Special leave in excess of one year should be approved by the Field Personnel Division, DFS. The United Nations Staff Rules also allows SLWOP to be granted to staff holding a fixed-term or continuing appointment to advance studies or research in the interest of the United Nations.

30. OIOS' review of all 28 cases of staff on SLWOP in UNSOS and UNSOM indicated the following:

(i) Three staff were granted SLWOP of 3 to 6 months for family issues, instead of the two calendar weeks stipulated for serious family emergencies. However, UNSOS received a clarification from the Field Personnel Division, during the audit, that SLWOP for family emergencies can be longer than two weeks in special circumstances;

(ii) A staff member was on SLWOP pay for 20 months including an extension of 8 months without the approval of the Field Personnel Division, DFS. The leave was approved by a staff member's supervisor; and

(iii) Three staff members took SLWOP of 10 to 12 months for advancing their studies. However, this was not supported by relevant documentation to confirm that the leave was for further studies and in the interest of the Organization.

31. The above happened because UNSOS did not consider the guidance provided by DFS. UNSOS also did not establish mechanisms to ensure that special leave was properly documented and approved.

(5) UNSOS should ensure that all special leave without pay: (a) are granted in accordance with the delegated authority and provisions of relevant administrative instructions; and (b) are adequately supported by the required documents before they are approved.

UNSOS accepted recommendation 5 and stated that staff members and supervisors have been guided on the provisions, process of application and approval of SLWOP. The broadcast will be repeated from time to time as reminders to all. Also, UNSOS received additional delegation of human resources management authorities from the Field Personnel Division in May 2018, as part of the Secretary-General's vision to delegate more to the field, to approve SLWOP for more than two years. UNSOS also stated that management will ensure proper supporting documentation is provided prior to approval of SLWOP. Based on the delegation of human resources management authorities received

from the Field Personnel Division, no further action is required on part (a) of the recommendation. Recommendation 5 remains open pending receipt of evidence showing that SLWOP is adequately supported by the required documentation.

UNSOS was taking action on unauthorized absences

32. The United Nations Staff Regulations and Rules require that leave may be taken only when authorized, and payment of salaries and allowances shall cease for the period of unauthorized absences. The administrative instruction on abandonment of posts requires supervisors to report all unauthorized absences not later than the end of the fourth day of such absence to HRS. HRS is required to inform staff of the provisions of the Staff Regulations and Rules on unauthorized absences and all cases of non-complying staff should be referred to responsible officials for appropriate action.

33. OIOS' review of leave records showed that a staff member took unauthorized absence of five months (23 weeks from 8 January to 17 June 2018) and was paid full salary of \$55,000 during the period. The supervisor only informed HRS of the absence after 21 weeks, but action was subsequently taken by HRS and the absence was converted into SLWOP to recover the salaries paid. The matter was also referred to the Conduct and Discipline Unit for further review. Three other staff members with unauthorized absences of 3.5 months were also put on SLWOP for the corresponding period to facilitate recovery of salaries paid.

34. UNSOS also sent out two broadcasts in April and August 2018 reminding staff about their responsibility for accurately recording absences in Umoja. A grace period of up to 31 August 2018 was granted to staff to report all absences retrospectively, after which necessary action would be taken against any non-complying staff identified during a review to be carried out by HRS. This action resulted in 37 staff reporting their unrecorded absences, for which HRS adjusted the records in Umoja. HRS review was ongoing at the time of the audit.

Monitoring of rest and recuperation leave needed improvement

35. Administrative instruction (ST/AI/2011/7) on R&R grants staff working under hazardous and stressful conditions to take R&R leave of five consecutive calendar days plus travel time to and from the R&R duty station, or a total of seven days not charged to annual leave.

36. Leave records of 40 international staff showed that all staff took R&R leave after completing the required period of qualifying service of 28 and 42 days for Mogadishu including other sector hubs in the South and Hargeisa in the North of Somalia respectively. However, the following exceptions were noted:

(a) On three occasions, two staff claimed travel time on days they were already out of their duty station on certified sick leave or annual leave;

(b) A staff member claimed travel time three weeks after the end of R&R and also claimed travel time that did not correspond to any absence; and

(c) In four cases, staff left before the day of the authorized travel time, and in two cases, staff reported back a day after the authorized travel and records were not adjusted.

37. In addition, on the request of RSCE, UNSOS issued a broadcast on 29 April 2018 requiring staff to submit travel requests and expense reports in Umoja for all R&R taken with effect from 1 May 2018 for the purpose of proper monitoring of staff absences and travel dates. However, a further review of 60 R&R trips undertaken by 50 staff from May to September 2018 showed that travel requests and expense reports

with supporting documentation were only submitted and approved for 16 trips. The following exceptions were noted on the other 44 trips:

- (i) Travel requests were not submitted for 3 trips, and for 5 trips travel requests were not approved;
- (ii) For 25 trips, travel requests were approved but expense reports were not submitted;
- (iii) Supporting documentation were not attached to the approved expense reports for 9 trips; and
- (iv) For 2 trips, the attached documentation did not relate to the travels made.

38. The above happened because staff did not always submit travel requests for R&R travel as required. In addition, staff incorrectly selected the “no-cost” option in Umoja when submitting expense reports, an option that is used for travel without cost implications. In the case of “no-cost” travel, the system is programmed to close trips if expense reports are not submitted immediately, after which, staff would not be able to upload supporting documents. Also, UNSOS HRS did not have the visibility over expense reports for non-entitlement travel such as home leave and family visit. According to Umoja work flow, travel requests and expense reports for R&R travel are approved by RSCE. This impeded the ability of UNSOS to monitor travel requests and ensure that expense reports submitted were supported by adequate documentation. As a result, they were unable to monitor staff travel dates to capture unauthorized absences.

(6) UNSOS should, in coordination with the Regional Service Centre in Entebbe, ensure that: (a) staff properly submit travel requests and expense reports for rest and recuperation (R&R) travel, supported by adequate documentation, immediately on return from the leave; and (b) all travel requests and expense reports for R&R travel are approved timely.

UNSOS accepted recommendation 6 and stated that staff members have been guided and reminded of their responsibility and the process involved to submit R&R leave requests and the corresponding travel requests. The guidance in this matter is being reinforced and in future, Movement of Personnel will be approved only when supported by Umoja screen shots of the travel requests raised. UNSOS will continue to work with RSCE to ensure timely approval of travel requests and expense reports for R&R. Recommendation 6 remains open pending receipt of evidence of proper submission of travel requests and expense reports for R&R travel.

IV. ACKNOWLEDGEMENT

39. OIOS wishes to express its appreciation to the management and staff of UNSOS and UNSOM 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 management of leave and attendance records in the United Nations Support Office in Somalia and the United Nations Assistance Mission in Somalia

Rec. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
1	UNSOS and UNSOM should strengthen procedures for recording of staff leave by: (a) designating leave and attendance monitors; (b) ensuring time spent outside the designated danger pay area is properly accounted for; (c) modifying the approval process for staff requests to travel on official aircraft to record that leave has been authorized; and (d) reminding supervisors/time managers to ensure that approved advance leave does not exceed the maximum 10 working days limit.	Important	O	Receipt of evidence of: appointment and training of time and attendance monitors; implementation of measures for approval of requests to travel on official aircraft; and communication to supervisors/time managers of the need to verify that approved advance leave does not exceed the maximum allowed.	30 June 2019
2	UNSOS should regularly monitor staff members' monthly and annual certification of time statements in Umoja and take appropriate action when staff do not certify their leave and those who repeatedly certify them with inaccurate leave and attendance data.	Important	O	Receipt of evidence of monitoring of staff compliance with the requirement to certify monthly time statements, including corrective action to non-complying staff.	31 March 2019
3	UNSOS should undertake a comprehensive review of leave and attendance records to identify unrecorded absences and to recover identified overpayments to staff including the \$11,000 identified by OIOS.	Important	O	Receipt of evidence of the results of the review of leave and attendance records and recovery of identified overpayments.	30 April 2019
4	UNSOS should regularly remind staff of their responsibility to not leave the duty station while on sick leave except when authorized.	Important	O	Evidence of monitoring of staff absences while on sick leave and communication to staff to not leave the duty station while on sick leave except when authorized.	31 March 2019

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

² Important recommendations address important (but not critical or pervasive) deficiencies in governance, risk management or control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

³ C = closed, O = open

⁴ Date provided by UNSOS and UNSOM in response to recommendations.

STATUS OF AUDIT RECOMMENDATIONS

Audit of management of leave and attendance records in the United Nations Support Office in Somalia and the United Nations Assistance Mission in Somalia

Rec. no.	Recommendation	Critical¹/ Important²	C/ O³	Actions needed to close recommendation	Implementation date⁴
5	UNSOS should ensure that all special leave without pay: (a) are granted in accordance with the delegated authority and provisions of relevant administrative instructions; and (b) are adequately supported by the required documents before they are approved.	Important	O	Part (a): No actions required. Part (b): Receipt of evidence of SLWOP adequately supported by the required documentation.	30 June 2019
6	UNSOS should, in coordination with the Regional Service Centre in Entebbe, ensure that: (a) staff properly submit travel requests and expense reports for rest and recuperation (R&R) travel, supported by adequate documentation, immediately on return from the leave; and (b) all travel requests and expense reports for R&R travel are approved timely.	Important	O	Receipt of evidence of proper submission of travel requests and expense reports for R&R travel.	30 June 2019

APPENDIX I

Management Response



Interoffice Memorandum

To: Mr. Daeyoung Park, Chief
Peacekeeping Audit Service
Internal Audit Division, OIOS

Ref: UNSOS/1218/M.079

From: Amadu Kamara, Director
UNSOS
For.

Date: 19 December 2018

Subject: Draft report on an audit of management of leave and attendance records in the United Nations Support Office in Somalia and the United Nations Assistance Mission in Somalia (Assignment No. AP2018/638/06)

1. Further to your memorandum of 17 December 2018, reference OIOS-2018/638/06, please find attached UNSOM and UNSOS response to the above-mentioned report.
2. We thank you for your continued support to the work of UNSOM and UNSOS.

Best regards.

cc: Ms. Cynthia Avena-Castillo, Professional Practices Section, Internal Audit Division, OIOS
Mr. Abdinasir Issa, Acting Chief Resident Auditor, UNSOS, Internal Audit Division, OIOS
Ms. Hedwig Maex, Chief of Staff, UNSOM
Mr. Clark Toes, Chief Service Delivery, UNSOS
Mr. Harjit Dhindsa, Chief Operations and Resource Management, UNSOS
Mr. Amareshwara Rao Munagala, Chief Human Resources Officer, UNSOS
Mr. Dolapo Kuteyi, Senior Administrative Officer, UNSOS
Ms. Rosalie Piezas, Risk Management & Compliance Officer, UNSOS

Rec. no.	Recommendation	Critical/ Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation Date	Client comments ³
1	UNSOS and UNSOM should: (a) put in place controls for recording staff absences and to capture time spent outside the designated danger pay area including designating leave and attendance monitors, and modifying the approval process for staff requests to travel on official aircraft to ensure that absences have been authorized before travel; and (b) remind supervisors/time managers to ensure that approved advance leave balances do not exceed the maximum 10 working days limit.	Important	Yes	CHRO	June 2019	Management will ensure the appointment and training of time and attendance monitors to properly record staff absences, including implementation of measures for approval of requests to travel on official aircraft. Reminders will also be communicated to supervisors/ time managers of the need to verify that approved advance leave does not exceed the maximum allowed.
2	UNSOS should regularly monitor staff members' monthly and annual certification of time statements in Umoja and take appropriate action when staff do not certify their leave and those who repeatedly certify them with inaccurate leave and attendance data.	Important	Yes	CHRO	March 2019	Management will ensure that appropriate corrective action is taken on defaulting staff including those identified to be signing their time statements with inaccurate or unreported absences.
3	UNSOS should undertake a comprehensive review of leave and attendance records to identify unrecorded absences and to recover identified overpayments to staff including the \$11,000 identified by OIOS.	Important	Yes	CHRO	April 2019	Management is reviewing and monitoring the leave records of staff members. Action has been taken to place the staff members highlighted by audit on SLWOP. HR monitoring of staff members' leave records will continue and appropriate action will be taken on staff reported to be on unauthorized absence.

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

² Important recommendations address important (but not critical or pervasive) deficiencies in governance, risk management or control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

³ Please indicate feasibility and realistic timelines for implementation of the recommendation.

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Rec. no.	Recommendation	Critical/ Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation Date	Client comments ³
						Management will act to recover the over payment of USD11,000 as identified by the Audit.
4	UNSOS should regularly remind staff of their responsibility to not leave the duty station while on sick leave except when authorized.	Important	Yes	CHRO	March 2019	<p>Management would like the Auditors to note the peculiar context of Somalia as above in their assessment of staff members being on sick leave and absent from the duty station. A better interpretation of this rule in view of the circumstances of Somalia would perhaps be that for staff members not to leave "the mission" area while on sick leave, except when authorized.</p> <p>Staff members in Somalia leave duty stations, for further specialized treatment in Kenya. This is inevitable due to limited medical facilities and specialists at UNSOS Level 1 (or 2) medical facilities in Mogadishu and the Sectors. Sick leave can only be approved based on certification by the attending physician.</p> <p>Moving forward, UNSOS will send out a broadcast reminder to staff members not to leave duty station whilst on sick leave, unless authorized/referred by mission medical services.</p>
5	UNSOS should ensure that all special leave without pay: (a) are granted in accordance with the delegated authority and provisions of relevant administrative instructions in place;	Important	Yes	CHRO	June 2019	Staff members and supervisors have been guided on the provisions, process of application and approval of special leave without pay (SLWOP). The

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Rec. no.	Recommendation	Critical/ Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation Date	Client comments ³
	and (b) are adequately supported by the required documents before they are approved.					<p>Broadcast will be repeated from time to time as a reminder to ALL.</p> <p>Also, UNSOS received additional delegation of human resources management authorities from the Field Personnel Division in May 2018, as part of the Secretary-General's vision to delegate more to the field, to approve Special Leave Without Pay for more than two years. Therefore, Management would request auditors to close part (a) of the recommendation.</p> <p>In addition, Management will ensure proper supporting documentation is provided prior approval of SLWOPs.</p>
6	UNSOS should, in coordination with the Regional Service Centre in Entebbe, ensure that: (a) staff properly submit travel requests and expense reports for rest and recuperation (R&R) travel, supported by adequate documentation, immediately on return from the leave; and (b) all travel requests and expense reports for R&R travel are approved timely.	Important	Yes	CHRO	June 2019	<p>Management would like the auditors to note that:</p> <p>a) Staff members have been guided and reminded of their responsibility and the process involved to submit R&R leave requests and the corresponding travel requests, more than once. The guidance in this matter is being reinforced and in future, MOPs will be approved only when supported by Umoja screen shots of TRs raised.</p> <p>b) UNSOS will continue to work with RSCE to ensure timely approval of TRs and expense reports for R&R.</p>

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Rec. no.	Recommendation	Critical/ Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation Date	Client comments ³
						<p><u>Note:</u> UNSOS role in the enforcement of this recommendation is to promote and monitor staff members' compliance with the requirement to raise travel and expense reports in relation to their R&R. The requirement for timely approval should be referred to RSCE.</p>