OIOS

Office of Internal Oversight Services

INTERNAL AUDIT DIVISION

REPORT 2024/094

Audit of time and attendance management in the United Nations Transitional Assistance Mission in Somalia and the United Nations Support Office in Somalia

UNTMIS and UNSOS needed to significantly improve the management of time and attendance by monitoring and resolving pending and rejected leave requests, regularly reviewing leave and travel records to identify inaccuracies, and holding staff accountable for non-compliance.

27 December 2024
Assignment No. AP2024-639-02

Audit of time and attendance management in the United Nations Transitional Assistance Mission in Somalia and the United Nations Support Office in Somalia

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of time and attendance management in the United Nations Transitional Assistance Mission in Somalia (UNTMIS) and the United Nations Support Office in Somalia (UNSOS). The objective of the audit was to assess the adequacy and effectiveness of controls over the management of leave and attendance in UNTMIS and UNSOS. The audit covered the period from 1 April 2022 to 31 March 2024 and included: (a) control environment, (b) absence recording and approval, (c) monitoring entitlement travel, special leave and flexible working arrangements; and (d) danger pay certifications.

UNTMIS and UNSOS managed special leaves and telecommuting effectively with proper documentation, including suspending benefits for extended telecommuting. However, significant improvement is needed in managing time and attendance. OIOS noted inadequate controls over absence recording and approval and improper combination of rest and recuperation leave with other entitlement leave types. These issues primarily stemmed from insufficient supervision and monitoring, weakening the Mission's control environment and operations. Consequently, these control weaknesses led to potential overpayments of danger pay entitlements and inaccuracies in leave balances.

The issues noted in the audit pertained to both UNTMIS and UNSOS. Since UNSOS Human Resources Section is responsible for providing guidance and support to both UNTMIS and UNSOS staff and supervisors regarding time and attendance, it plays a key role in addressing the issues noted. The recommendations are therefore addressed to UNSOS.

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

- Conduct a one-time review of staff absence records for the audit period, update leave records to reflect all absences accurately, and hold staff members accountable for any discrepancies identified.

- Establish key performance indicators for leave approvals and hold Time Managers accountable for timely processing, and actively monitor pending leave requests in Umoja to ensure prompt resolution.

- Direct managers to ensure staff submit their rest and recuperation travels and leave requests promptly, allowing sufficient time to review eligibility and compliance with the policy directives.

- Conduct quarterly reviews of a sample of rest and recuperation expense reports, including verification of supporting travel documents, to identify any improper use of organizational flights for rest and recuperation travel.

- Liaise with the Regional Service Centre Entebbe to ensure adherence to the interval requirements between family visits, reverse education grant travels and home leave visits, and the 30-day interval between rest and recuperation leave and other entitlement travels.

- Utilize data analytics to perform spot checks of staff danger pay claims, ensuring they accurately reflect actual days spent in danger pay areas, including weekends, holidays and cumulative official business travel absences exceeding seven days, and conduct a one-time review of staff eligibility for

danger pay during the audit period to recover any overclaims, including the $414,452 identified in the audit.

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

CONTENTS

Audit of time and attendance management in the United Nations Transitional Assistance Mission in Somalia and the United Nations Support Office in Somalia

I.   BACKGROUND

1.   The Office of Internal Oversight Services (OIOS) conducted an audit of time and attendance management in the United Nations Transitional Assistance Mission in Somalia (UNTMIS), formerly known as the United Nations Assistance Mission in Somalia (UNSOM), and the United Nations Support Office in Somalia (UNSOS).

2.   The UNSOS mandate was established by the Security Council in its resolution 1863 (2009). UNSOS is mandated to provide administrative and logistical support to UNTMIS and logistical support to the Somali Security Forces and the African Union Mission in Somalia (AMISOM), which became the African Transition Mission in Somalia (ATMIS) effective 1 April 2022. The most recent elaboration of its mandate, approved by the Security Council in resolution 2748 (2024), extends ATMIS's authorization until 31 December 2024 and outlines the framework for a phased transition of security responsibilities to the Federal Government of Somalia.

3.   UNSOM was established on 3 June 2013 by the Security Council in its resolution 2102 (2013). Its mandate includes the provision of policy advice to the Federal Government of Somalia on peacebuilding and state-building in governance, security sector reform and rule of law (including state formation), constitutional review, democratization, and coordination of international donor support. Effective 1 November 2024, UNTMIS replaced UNSOM as per Security Council Resolution 2753 (2024). UNTMIS is tasked with supporting the Federal Government of Somalia in the attainment of key national priorities while also advancing the two-year transition of its functions to the Federal Government of Somalia, the United Nations country team and other stakeholders by October 2026. In its resolution 2753 (2024), the Security Council decided that UNSOM shall be called UNTMIS and shall begin the formal transition of its functions to the Federal Government of Somalia, the United Nations country team and other stakeholders from 1 November 2024. The Council expressed its intention to terminate the mandate of UNTMIS at the end of the anticipated two-phased transition by 31 October 2026.

4.   Effective time and attendance management is crucial to ensure staff presence and punctuality. It boosts productivity, enhances payroll accuracy, maintains compliance, and streamlines staff management. The administration of time and attendance for international and locally recruited staff is governed by the United Nations Staff Regulations and Rules (ST/SGB/2023/1) and relevant administrative instructions.

5.   While staff hold primary responsibility for managing their own time and attendance, other parties also play key roles in this process. Multiple parties are involved in the time and attendance process, as outlined in table 1.

Table 1: **Summary of leave and attendance management roles and responsibilities**

Party	Responsibility
Staff member	Timely submission of leave requests for approval, certification of monthly and annual time statements, and creation of travel requests and related expense reports for entitlement travels.
Time Manager	Review, endorse, and approve leave requests, review absence balances, and monitor staff leave and attendance.
Human Resource Section (HRS) in UNSOS	Provide guidance and support to staff related to leave and attendance. Monitor staff compliance to leave policy in liaison with time managers. Approving overtime and certified time-off, certifying documents on parental leave, approving special leave without pay, obtaining written agreement from staff on combining sick leave at half-pay with half day of annual leave and recording absences on behalf of staff if requested.
Regional Service Centre Entebbe (RSCE) Human Resource Partner	First approver for certified sick leave of up to 20 days and parental leave. Second approver for rest and recuperation and special leave. Validate eligibility for entitlement travel. Adjust staff entitlements affected by leave and attendance.
Time Administrator	Create leave requests on behalf of staff members and monitor time and attendance.
Medical Section in UNSOS	Approve certified sick leave over 20 days in a leave cycle.
Heads of UNTMIS and UNSOS	Grant time and attendance exceptions within the delegation of authority and policy. Approve administrative leave with full pay.

6.   The leave cycle starts on 1 April and ends on 31 March every year. Managing leave and attendance involves handling a large volume of transactions. From 1 April 2022 to 31 March 2024, 325 UNTMIS and 605 UNSOS staff took 115,587 leave days. Figures 1 and 2 below show the number of leave days taken by UNTMIS and UNSOS staff, categorized by leave type, over the audit period.

Figure 1: **Analysis of leave days by absence type for international and locally recruited UNTMIS staff over the audit period**

UNTMIS - Sum of days by absence type
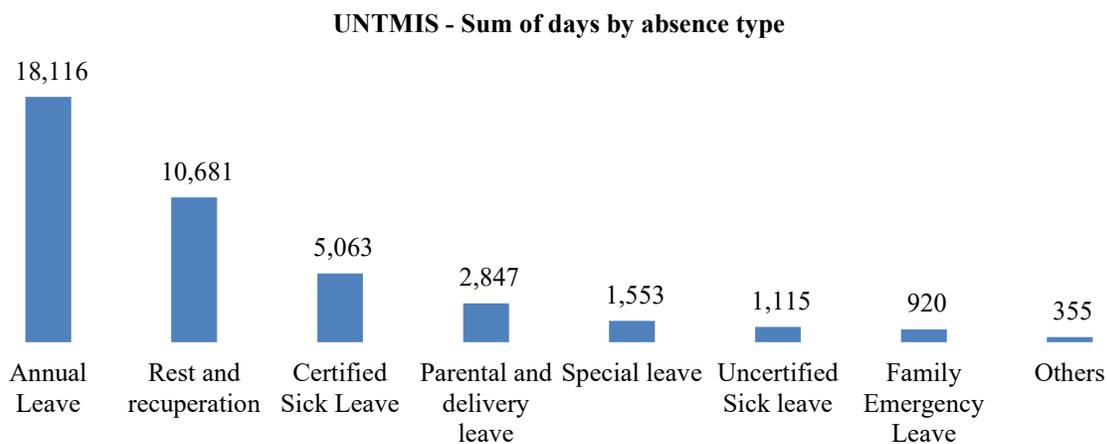
Source: Umoja absences report as of November 2024

Figure 2: **Analysis of leave days by absence type for international and locally recruited UNSOS staff over the audit period**

UNSOS - Sum of days by absence type

Annual Leave	35,852
Rest and recuperation	20,650
Certified Sick Leave	9,423
Parental and delivery leave	2,886
Uncertified Sick leave	2,620
Family Emergency Leave	1,374
Others	1,111
Special leave	1,022
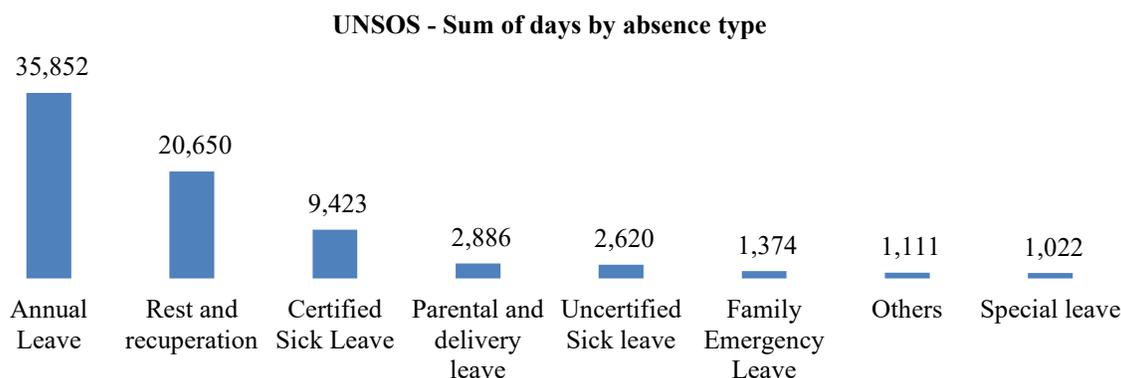
Source: Umoja absences report as of November 2024

7.   Additionally, between 1 April 2022 and 31 March 2024, UNTMIS and UNSOS staff telecommuted away from the Mission area for 4,527 days due to personal reasons and COVID-19 in line with the ST/SGB/2019/3 on flexible working arrangements (FWA) and were on official business (with or without travel) for 10,208 days. Table 2 below outlines the expenditures associated with entitlement travel.

Table 2: Total expenditures associated with entitlement travel over the audit period (in $)

Category	2022-23	2023-24
Rest and Recuperation	1,833,142	2,111,645
Home leave	288,812	349,006
Family visit	65,802	35,248
Reverse Education Grant	43,246	59,233

Source: Umoja report as of November 2024

8.   Time and attendance for international and locally recruited staff is primarily managed through the Umoja system, subject to organization-wide application controls. The HRS in UNSOS is tasked with providing UNTMIS and UNSOS staff with guidance and support regarding time and attendance and collaborating with staff supervisors to monitor policy adherence. HRS is headed by a Chief Human Resources Officer at the P-5 level, who oversees 23 staff, including 13 international, 8 national staff, and 2 international United Nations Volunteers.

9.   Comments provided by UNTMIS and UNSOS are incorporated in italics.

II.   AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

10.   The objective of the audit was to assess the adequacy and effectiveness of controls over the management of leave and attendance in UNTMIS and UNSOS.

11.   This audit was included in the 2024 risk-based work plan of OIOS due to operational and financial risks related to managing leave and attendance in UNTMIS and UNSOS.

12.   OIOS conducted this audit from June to October 2024. The audit covered the period from 1 April 2022 to 31 March 2024. Based on an activity-level risk assessment, the audit covered higher and medium risk areas in leave and attendance management, which included: (a) control environment, (b) absence

recording and approval, (c) monitoring entitlement travel, special leave and flexible working arrangements, and (d) danger pay certifications.

13.   The audit methodology included: (a) interviews with key personnel involved in leave and attendance management; (b) a review of relevant supporting documents for sample leaves; (c) an analytical review of Umoja data related to absences and attendance, (d) testing of random samples including 30 out of 274 approved telecommuting requests, 30 out of 173 rejected leave requests for absences such as annual or special leave, and 125 staff who travelled between Mogadishu and Nairobi on UNSOS flights around official holidays during the audit period, and (e) comparing of danger pay claims to absence and attendance reports to identify instances of overclaiming of danger pay.

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

III.   AUDIT RESULTS

A.   Control environment

<u>Need to strengthen the control environment, including the supervision and monitoring of time and attendance</u>

15.   A robust time and attendance control environment ensures transparency and accountability, reducing risks such as unauthorized absences and potential disruptions to operations. It involves establishing clear policies, controls, procedures and systems for managing staff absences, supported by effective supervision and monitoring. The robust control environment is also based on strong commitment by staff members, including senior management, who bear the primary responsibility of ensuring the accuracy and timeliness of attendance records.

16.   OIOS observed significant shortcomings in time and attendance management in UNTMIS and UNSOS, which were attributed to staff non-compliance and insufficient supervision and monitoring. Staff members submitted leave requests in Umoja after their leave had already started or ended, indicating they took leave without the required approval from their time managers. Furthermore, time managers often did not review and approve leave requests on time. OIOS identified occurrences of staff taking leave they were not entitled to. OIOS also observed that some staff members combined rest and recuperation leave with uncertified sick leave (USL) to prolong their absences away from the Mission, contrary to administrative instruction ST/AI/2018/10.

17.   These weaknesses undermined the Mission's control environment and operations, resulting in potential overpayment of danger pay entitlement and inaccuracies in leave balances. The need to effectively review and verify the accuracy of entitlements and leave balances is raised in the section below.

18.   UNSOS rated the leave and attendance fraud risk as medium in the Mission's 2024 risk register and outlined control activities that various Mission components needed to implement to manage the risk, including HRS identifying and training attendance monitors for each section, raising staff awareness in townhall meetings, and comparing FWA forms to Umoja reports. The implementation of these activities would help enhance the control environment. OIOS also made six recommendations to address significant control gaps presented in this report, which if collectively and adequately implemented, would further enhance the control environment and mitigate risks.

B. Absence recording and approval

<u>Need to strengthen controls over the recording of absences</u>

19.   Staff members are responsible for submitting absence requests and logging attendance so that leave and attendance records are always complete and accurate. Time Managers are responsible for reviewing leave requests, monitoring attendance records, and holding staff accountable for correctly recording their absence and attendance. Umoja has various reports summarizing different absence and attendance types to assist Time Managers in executing their roles.

20.   Through broadcasts, the UNSOS HRS regularly reminded staff members and supervisors to ensure correct recording and diligent review of leave requests. Also, during the audit period, staff members completed monthly time statement certifications with a compliance rate of 99 per cent in which they certified the accuracy of the summary of leave taken in the previous month. Despite this, OIOS review of absence and attendance reports showed that staff did not always correctly record their leave. For example, a comparison of the danger-pay reports with the absence and attendance reports for the period from April 2022 to March 2024 showed that 277 staff members certified that they were not in the danger pay location for a total of 3,015 days but did not record the corresponding absences taken outside the duty station. The discrepancy between the two Umoja reports may indicate that staff members did not record all their absences.

21.   The above gaps occurred because the sections and units were not adequately monitoring the recording of staff leave in Umoja. Moreover, there was no effective mechanism to verify staff presence within Mission compounds during weekends and holidays. Although leave monitors were designated in July 2024 for various sections and units, insufficient oversight during the audit period allowed staff to travel outside danger pay locations without reflecting these absences in their self-certifications for danger pay.

22.   Following the audit, Mission management stated that its HRS is not involved in Umoja workflow for real-time approvals, as this falls under the RSCE. In OIOS' view, the UNSOS HRS has primary responsibility for conducting the review and taking necessary corrective actions in collaboration with RSCE.

> **(1)   UNSOS should conduct a one-time review of staff absence records for the audit period, update leave records to reflect all absences accurately, and hold staff members accountable for any discrepancies identified.**
>
> *UNSOS accepted recommendation 1 and stated that Mission Human Resources would undertake a review of the data on a post-facto basis for the audit period and take remedial action to recover any identified discrepancies.*

<u>Need to reduce retroactive submission and approval of absence requests.</u>

23.   The administrative instructions on recording of leave, ST/AI/1999/3, requires staff to make absence requests and time managers to approve them in advance except where compelling circumstances make this impossible. This protocol ensures resource planning that balances employee well-being and productivity.

24.   OIOS review of the population of six leave types from April 2022 to March 2024 showed that staff members submitted a significant number of leave requests after their leaves had already begun, as shown in tables 2 and 3 below. An average of 11 percent for UNSOS and 12 percent for UNTMIS were initiated after the leave had either started or ended. Time managers also delayed their approval of a significant

number of requests. Some of these requests were for rest and recuperation and other leave taken outside the Mission area, indicating that staff members left the Mission area without formal approval from their supervisors.

Table 2: **Retrospective submission and approval of absences requests (UNTMIS)**

Absence type	No of approved requests	Delays in submitting absence requests (submitted after first day of leave)			Delays in approval of absence requests (approval after first day of leave)		
		Number delayed	Per centage delayed	Average delay (days)	Number delayed	Per centage delayed	Average delay (days)
Annual Leave	3,006	534	18%	14	801	27%	23
Floating Holiday	175	30	17%	16	42	24%	15
Parental Leave	122	19	16%	18	44	36%	21
R&R	1,628	65	4%	14	235	14%	15
Special Leave with Pay	1	0	0	0	1	100%	2
Travel Time for R&R	3,474	386	11%	9	786	23%	14
Total	**8,406**	**1,034**	**12%**		**1,909**	**23%**	

Source: Umoja records

Table 3: **Retrospective submission and approval of absences requests (UNSOS)**

Absence Type	No of approved requests	Delays in submitting absence requests (submitted after first day of leave)			Delays in approval of absence requests (approved after first day of leave)		
		Number delayed	Per centage delayed	Average delay (days)	Number delayed	Per centage delayed	Average delay (days)
Annual Leave	5,729	935	16%	36	1,471	26%	19
Floating Holiday	376	42	11%	11	105	28%	24
Parental Leave	84	21	25%	13	40	48%	21
R&R	2,939	92	3%	15	300	10%	15
Special Leave with Pay	4	2	50%	22	3	75%	27
Travel Time for R&R	6,157	664	11%	10	1,229	20%	14
Total	**15,289**	**1,756**	**11%**		**3,148**	**21%**	

Source: Umoja records

25.   The leave requests monitoring report in the Umoja system tracks staff members' leave requests submitted for approval through the Employee Self-Service (ESS) module. These leave requests undergo various steps as they progress to approval, including "Error, Posted, Rejected, Sent, and Withdrawn". OIOS analysed the monitoring report for leave requests raised between 1 April 2022 and 31 March 2024 and noted 88 requests with a "Sent" status indicating that they were still pending approval by time managers or other relevant authorizers. As of 1 November 2024, these requests had been pending for periods between 218 to 1,016 days.

26.   While staff are primarily responsible for making the time request in advance, the above gaps were exacerbated due to inadequate monitoring of pending leave requests in Umoja by Time Managers, leading

to requests not being timely reviewed and approved. Additionally, UNSOS HRS did not utilize the monitoring reports available in Umoja to identify and promptly address leave requests needing resolution.

27. Consequently, staff may have taken absences they were not entitled to, which could result in financial loss to the organization. This could also allow staff members to claim danger pay for days spent outside danger pay areas. Moreover, unplanned absences disrupt human resource planning efforts aimed at balancing all employees' well-being with Mission productivity.

> **(2) UNSOS should: (a) establish key performance indicators for leave approvals and hold Time Managers accountable for timely processing; and (b) actively monitor pending leave requests in Umoja to ensure prompt resolution.**
>
> *UNSOS accepted recommendation 2 and stated that it would: (a) establish a key performance indicator for monitoring the timely review and approval of leave requests. In addition, management would periodically send reminders, through broadcasts, to staff and managers of their adherence to established guidelines on timely processing of leave requests; and (b) It would also monitor pending leave requests in Umoja for timely review and approval.*

<u>UNSOS has started taking action on rejected leave applications.</u>

28. An enhancement to the Umoja time management module implemented in October 2022 provides that when a certified sick leave (CSL) request is rejected, corrective action must be taken, and staff would receive three notifications at 15-day intervals. If no action is taken within 60 days of the initial notification, Umoja should convert the rejected sick leave days to unauthorized absence.

29. OIOS reviewed rejected CSL applications that required corrective action during the audit period using Umoja leave reports. UNSOS had rejected 197 CSL applications submitted by 129 staff, totalling 2,847 leave days, due to insufficient supporting documentation. Many of these rejections were subsequently resolved. However, six applications, totalling 48 days, remained unresolved, lacking either adequate supporting documentation for the CSL or the necessary conversion of the absence to annual leave or unauthorized absence. Danger-pay records showed that five of the six staff were away from their duty location during the days the leave was taken. The other staff member, who was in a non-danger pay area, indicated that he/she was attending therapy sessions on the days sick leave was requested. Of the 48 leave days, 27 days were raised before the Umoja enhancement, while 21 days were raised after the enhancement.

30. A separate analysis of a sample of 30 out of 173 rejected leave requests relating to other types of absence, such as annual leave or special leave, showed that these requests were subsequently resolved by adjusting the dates or changing the leave type.

31. This gap occurred due to staff neglecting to take corrective action on rejected leave submissions. Additionally, UNSOS HRS did not monitor the rejected leave applications report in Umoja to ensure that rejected requests were subsequently resolved. As UNSOS was taking action to resolve the six identified certified sick leave cases, OIOS did not make a recommendation.

<u>Need for timely and accurate review and approval of rest and recuperation requests</u>

32. R&R consists of five consecutive calendar days, including weekends and holidays and an additional allocation of travel time. UNTMIS and UNSOS staff are required to be physically present in a danger pay location for a minimum of 28 days. In exceptional circumstances attributable to exigencies of service, UNTMIS and UNSOS may allow an earlier departure of up to a maximum of seven calendar days before the staff members would have otherwise satisfied the required qualifying service. Staff who did not utilize

UNSOS flights for R&R travel were given a lumpsum of $930 to be used for the purchase of air tickets to and from the R&R destination of Nairobi, Kenya.

33.   Analysis of the absence report for 187 UNTMIS staff and 337 UNSOS staff who took R&R between April 2022 and March 2024 showed that most staff took R&R on average 36 days of their return from a previous R&R or other leave. However, 38 UNTMIS staff and 50 UNSOS staff took R&R 2 to 8 days before completing the qualifying service period. Additionally, 12 of the UNTMIS staff and 6 of the UNSOS staff took advance R&R more than once. Only one UNTMIS and two UNSOS staff had justifications in Umoja, showing prior approval from their supervisors.

34.   Further analysis showed that 197 days (or 18 percent) of the 1,115 USL days taken by UNTMIS international staff during the period and 653 days (or 25 percent) of the 2,620 USL days taken by UNSOS international staff had been taken in combination with R&R. Administrative instruction ST/AI/2018/10 stipulates that R&R may not be combined with USL except in cases of family-related emergencies. If such a combination occurs after the commencement of R&R, all previously authorized R&R days should be charged to annual or other leave. However, this requirement was not adhered to.

35.   OIOS review of Mission flight records for a random sample of 125 staff who travelled between Mogadishu and Nairobi during the audit period revealed improper payments. One international staff member received a payment of $930 even though they used UNSOS flights for a round trip between Mogadishu and Nairobi, while another staff member received the full lumpsum of $960 after using the flight only for the outbound journey. These amounts were calculated based on commercial flight costs, allowing staff to unjustly benefit from the cost of flights between Mogadishu and Nairobi. Such anomalies went undetected because there was no requirement to review supporting documents for rest and recuperation expense reports.

36.   These gaps can be attributed to staff non-compliance with R&R policy guidelines and insufficient and untimely review of R&R eligibility by RSCE HR Partners. Delays in the approval of R&R by responsible managers may impact the verification of staff eligibility, as the qualifying service may not be assessed by RSCE Partners before staff travel. As shown in tables 2 and 3 above, managers delayed their approval of R&R for several requests, with an average of 10 percent for UNSOS and 14 percent for UNTMIS being approved after the R&R had already started or ended.

> **(3)   UNSOS should direct responsible managers to ensure staff submit their rest and recuperation travels and leave requests promptly, allowing sufficient time to review eligibility and compliance with the policy directives.**
>
> *UNSOS accepted recommendation 3 and stated that it would advise managers to establish leave plans for staff members under their responsibility and ensure that staff submit rest and recuperation travels and leave requests promptly to allow sufficient time for review of eligibility and compliance with the policy directives.*
>
> **(4)   UNSOS should conduct quarterly reviews of a sample of rest and recuperation expense reports, including verification of supporting travel documents, to identify any improper use of organizational flights for rest and recuperation travel.**
>
> *UNSOS accepted recommendation 4 and stated that it would conduct quarterly reviews of a sample of rest and recuperation expense reports, including verification of supporting travel documents, to identify any improper use of organizational flights for rest and recuperation travel.*

C. Monitoring entitlement travel, special leave and flexible working arrangements

<u>Need to adhere to interval requirements between entitlement travels.</u>

37.　Staff regulations and rules stipulate that at least three months or 90 days must pass between either family visits, home leave and reverse education grant travel. Additionally, there must be a nine-month interval between family visit and home leave. Furthermore, a minimum of 30 days must have elapsed since the last R&R before a staff member can undertake any entitlement travel.

38.　Between April 2022 and March 2024, 54 UNTMIS staff and 145 UNSOS staff took entitlement leave. A review of leave records revealed the following issues:

- Two approved entitlement travels did not meet the 90-day interval between reverse education grant travel and family visit travel.

- In three other instances, staff members took family and home leave without meeting the nine-month interval requirement. A staff member went on a family visit six months after returning from home leave. Another staff member undertook family visit travel eight months after a previous family visit, which itself occurred only two months after returning from home leave.

- Six entitlement travels occurred before 30 days had elapsed since the last R&R.

39.　Following the audit, UNSOS HRS sent an email to RSCE, reminding them to monitor entitlement travel intervals before approving staff requests. Additionally, it requested the recovery of funds from the staff who failed to comply with the intervals.

40.　Additionally, all UNTMIS and UNSOS duty stations have a 24-month home leave cycle requiring a minimum interval of nine months between home leave and family visit travel, measured from the return date of one travel to the departure date of the next. Staff members are not authorized to take both home leave and family visits during the same calendar year. Once the manager approves the staff member's request for home leave or a family visit, the staff member submits a travel request. This request undergoes eligibility review by the RSCE HR Partner before the travel section either approves a lump sum or ticket option for the journey.

41.　OIOS analysis of all 202 home leave travels approved in Umoja identified 16 instances where staff members went on home leave travel before they had accumulated sufficient home leave points, and there was no evidence of exceptional approval to travel before meeting the requirement. This occurred due to improper claims by the individual staff and insufficient review of entitlement travel eligibility by HR partners.

> **(5)　UNSOS should liaise with the Regional Service Centre Entebbe to ensure adherence to the interval requirements between family visits, reverse education grant travels and home leave visits and the 30-day interval between rest and recuperation leave and other entitlement travels.**
>
> *UNSOS accepted recommendation 5 and stated that Mission Human Resources would monitor the interval periods of leave between family visits, reverse education grant travels and home leave visits. The Mission had communicated with RSCE to monitor the intervals between entitlement travel prior*

> *to approval in the system. The Mission also requested RSCE to recover the money from staff members who did not have the correct intervals between entitlement travels.*

<u>Special leaves and telecommuting were managed adequately</u>

(a)   Special leave, parental and pre-delivery leave

42.   Special leave is granted for purposes other than those covered by sick leave, annual leave, maternity/paternity leave or home leave. Parental leave of 16 weeks is granted to staff members, regardless of gender, upon the birth or adoption of a new dependent. A staff member giving birth receives an additional 10 weeks of pre- and post-delivery leave. Parental and delivery leave should be taken within 12 months of the birth; otherwise, it will be forfeited. UNSOS effectively managed special leave with full pay, parental leave and pre/post-delivery leave.

- A review of documentation related to the 28 cases of special leave with full pay showed that 21 staff members took between 3 and 346 days of leave during the audit period, all properly approved.

- Parental and pre/post-delivery leave should be supported with a birth certificate for the new dependent or legal documents in the case of adoption. A review of 40 (28 per cent) out of 142 parental and pre/post-delivery leaves taken during the audit period confirmed that these leaves were supported by birth certificates and verified through personnel action reports related to the addition of dependents. All the leaves were taken within one year of the child's birth or adoption, with no instances where the period of parental leave and pre/post-delivery leave exceeded 16 and 26 weeks, respectively.

(b)   Flexible working arrangements

43.   The Secretary-General's bulletin on FWA (ST/SGB/2019/3) allows staff members to telecommute from outside the staff member's official duty station for compelling personal circumstances. HRS is responsible for overseeing the implementation and usage of various FWA options. Payment of benefits and entitlements such as hardship and non-family service that require the physical presence of staff members at their official duty station are suspended for the period the staff members are telecommuting away from their official duty station beyond 30 working days.

44.   OIOS review of a random sample of 30 out of 274 approved telecommuting requests showed that all requests were approved by the staff member's managers. In addition, detailed testing of benefits for six of the staff members who telecommuted from outside the duty station for more than 30 working days showed that their benefits were suspended as required. OIOS concluded that adequate controls are in place to ensure staff telecommuting requests are effectively approved.

D.   Danger pay certifications

<u>Need to monitor danger pay allowance</u>

45.   Danger pay is a special allowance established for internationally and locally recruited staff required to work in locations with prevailing dangerous conditions. Eligibility for danger pay is determined through staff self-certifying their presence in the Mission area or other qualifying absences via Umoja.

46.   Danger pay is not payable for days spent away from the duty station on annual leave or any type of special leave. However, the allowance is payable for up to seven cumulative calendar days, including

weekends and holidays, for absence due to R&R and official duty travel. Umoja automatically processes the online danger pay form based on staff members' daily entries indicating their presence or absence in the danger pay location. However, there is no direct link between danger pay and the absence management module within Umoja. This gap increased the risk that staff may claim allowances for which they are not eligible.

47.   OIOS compared absence and attendance data extracted from Umoja with the days staff members self-certified as eligible for danger pay, as recorded in the Umoja wage type report. The analysis covered all staff assigned to the Mission duty stations eligible for danger pay during the audit period. UNTMIS and UNSOS paid $12.416 million in danger pay during the audit period. The analysis showed that staff did not report overpayments for 7,578 non-danger pay days, equivalent to approximately $414,452, as shown in table 4. There were instances when staff members did not record weekends and holidays between absences and official business travel that exceeded seven cumulative days away from the Mission.

Table 4: **Overpayment of danger-pay**

Attendance year	Number of staff	Employee group	Days outside the danger pay location not adjusted	Daily danger pay rate ($)	Total value ($)
2022-2023	196	International staff	4,153	53	220,109
	1	Local staff	18	15	270
2023-2024	220	International staff	3,404	57	194,028
	2	Local staff	3	15	45
Total			**7,578**		**414,452**

48.   The above issues occurred because UNSOS HRS did not perform reviews to ascertain the accuracy of danger-pay certification by staff members. Quarterly random checks of absence recording and danger pay certifications could help instil a culture of accurate and complete absence recording in both UNTMIS and UNSOS.

> **(6)   UNSOS should: (a) utilize data analytics to perform spot checks of staff danger pay claims, ensuring they accurately reflect actual days spent in danger pay areas, including weekends, holidays and cumulative official business travel absences exceeding seven days; and (b) conduct a one-time review of staff eligibility for danger pay during the audit period to recover any overclaims, including the $414,452 identified in the audit.**
>
> *UNSOS accepted recommendation 6 and stated that the Human Resources Section would: (a) use data analytics tools to perform spot checks of staff danger pay claims by cross-referencing the danger pay claims with actual attendance records to verify days spent in danger pay areas, including weekends, holidays, and official business travel absences exceeding seven days. Management was currently reviewing danger pay records recoveries from those who were not eligible; and (b) conduct a thorough review of staff danger pay claims during the audit period and would compare the claims against the actual records to ensure eligibility and recover the overclaims identified during the audit.*

IV.   ACKNOWLEDGEMENT

49.   OIOS wishes to express its appreciation to the management and staff of UNTMIS and UNSOS 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 Transitional Assistance Mission in Somalia and the United Nations Support Office in Somalia

Rec. no.	Recommendation	Critical[1]/ Important[2]	C/ O[3]	Actions needed to close recommendation	Implementation date[4]
1	UNSOS should conduct a one-time review of staff absence records for the audit period, update leave records to reflect all absences accurately, and hold staff members accountable for any discrepancies identified.	Important	O	Receipt of evidence of a one-time review of staff absence records for the audit period, with leave records updated to accurately reflect all absences and recovery initiated for any discrepancies.	30 October 2025
2	UNSOS should: (a) establish key performance indicators for leave approvals and hold Time Managers accountable for timely processing; and (b) actively monitor pending leave requests in Umoja to ensure prompt resolution.	Important	O	Receipt of evidence that key performance indicator has been established to monitor the timely review and approval of leave requests in Umoja, with periodic broadcasts reminding staff to ensure timely submission and approval of leave requests.	30 November 2025
3	UNSOS should direct responsible managers to ensure staff submit their rest and recuperation travels and leave requests promptly, allowing sufficient time to review eligibility and compliance with the policy directives.	Important	O	Receipt of evidence that time managers established leave plans for their staff, with staff submitting rest and recuperation travel and leave requests in advance, and managers approving them before the leave began.	31 October 2025
4	UNSOS should conduct quarterly reviews of a sample of rest and recuperation expense reports, including verification of supporting travel documents, to identify any improper use of organizational flights for rest and recuperation travel.	Important	O	Receipt of evidence quarterly reviews of a sample of rest and recuperation expense reports were conducted, verifying supporting travel documents to identify any improper use of organizational flights.	30 October 2025
5	UNSOS should liaise with the Regional Service Centre Entebbe to ensure adherence to the interval requirements between family visits, reverse education grant travels and home leave visits and the 30-day interval between rest and recuperation leave and other entitlement travels.	Important	O	Receipt of evidence that UNSOS, in conjunction with the Regional Service Centre Entebbe, was monitoring adherence to the interval requirements between entitlement leaves.	30 December 2025
6	UNSOS should: (a) utilize data analytics to perform spot checks of staff danger pay claims, ensuring they accurately reflect actual days spent in danger pay areas, including weekends, holidays and cumulative official business travel absences exceeding seven	Important	O	Receipt of evidence that :(a) data analytics were utilized to perform spot checks of staff danger pay claim to ensure they accurately reflect days spent in danger pay areas and cumulative official business travel absences to non-danger pay areas	30 December 2025

STATUS OF AUDIT RECOMMENDATIONS

Audit of time and attendance management in the United Nations Transitional Assistance Mission in Somalia and the United Nations Support Office in Somalia

Rec. no.	Recommendation	Critical[1]/ Important[2]	C/ O[3]	Actions needed to close recommendation	Implementation date[4]
	days; and (b) conduct a one-time review of staff eligibility for danger pay during the audit period to recover any overclaims, including the $414,452 identified in the audit.			exceeding seven days; and (b) at least one comprehensive review of danger pay claims was conducted during the audit period to recover overclaims, including the $414,452 identified in the audit.	

[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.

[3] Please note the value C denotes closed recommendations whereas O refers to open recommendations.

[4] Date provided by UNSOS in response to recommendations.

APPENDIX I

Management Response

Interoffice Memorandum

To: Mr. Byung-Kun Min, Director   **Ref:** 2024/012/M.
           Internal Audit Division, OIOS   **Date:** 20 December 2024

           Ms. Fatoumata Ndiaye, Under-Secretary-General
           For Internal Oversight Services

From: James Swan,
           Acting Special Representative to the Secretary-General for Somalia and
           Head of UNTMIS

           Aisa Kirabo Kacyira For
           ASG, Head of UNSOS

Subject: **Response to draft report on an audit of time and attendance management
               in the United Nations Transitional Assistance Mission in Somalia and the
               United Nations Support Office for Somalia (Assignment No. AP2024-639-02)**

1. Further to your memorandum reference no. OIOS-2024-02309 of 10 December
    2024, please find attached the UNTMIS and UNSOS response to the subject audit.

2. We thank you for your continued support to the work of UNTMIS and UNSOS.

cc: Ms. Qurat-ul-Ain Sadozai, Director UNSOS
     Ms. Judith Gotz, Chief of Staff, UNTMIS
     Ms. Cristina Gavazzo, UNSOS
     Mr. Lamin Fatty, UNSOS
     Ms. Katarina Lockyer, UNSOS
     Ms. Helen Tsegay, UNSOS
     Ms. Sachiyo Miwa, UNTMIS

CONFIDENTIAL: DRAFT AUDIT RESULTS FOR COMMENTS

Management Response

Audit of time and attendance management in the United Nations Transitional Assistance Mission in Somalia and the United Nations Support Office for Somalia

Rec. no.	Recommendation	Critical¹/ Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNSOS should conduct a one-time review of staff absence records for the audit period, update leave records to reflect all absences accurately and hold staff members accountable for any discrepancies identified.	Important	Yes	Human Resources	30 October 2025	The Mission HR will undertake a review of the data on a post facto basis for the audit period and take remedial action to recover any identified discrepancies.
2	UNSOS should: (a) establish key performance indicators for leave approvals and hold Time Managers accountable for timely processing; and (b) actively monitor pending leave requests in Umoja to ensure prompt resolution.	Important	Yes	Human Resources	30 November 2025	Management confirms that it will a) establish a KPI for reviewing and approving staff leave requests in a timely manner. In addition, management will periodically send reminders to Staff and Managers of their adherence to the established guidelines on timely processing of leave requests. (b) ensure to monitor pending leave requests in Umoja for timely review and approval.
3	UNSOS should direct responsible managers to ensure staff submit their rest and recuperation travels and leave requests promptly, allowing sufficient time to review eligibility and compliance with the policy directives.	Important	Yes	Human Resources	31 October 2025	Management will advise time managers to establish leave plans for staff members under their responsibility and ensure that staff submit rest and recuperation travels and leave requests promptly to allow sufficient time for review of eligibility and compliance with the policy directives.

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.

CONFIDENTIAL: DRAFT AUDIT RESULTS FOR COMMENTS

Management Response

Audit of time and attendance management in the United Nations Transitional Assistance Mission in Somalia and the United Nations Support Office for Somalia

Rec. no.	Recommendation	Critical/ Important?	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
4	UNSOS should conduct quarterly reviews of a sample of rest and recuperation expense reports, including verification of supporting travel documents, to identify any improper use of organizational flights for rest and recuperation travel.	Important	Yes	Human Resources	30 October 2025	Management seeks to assure the auditors that UNSOS HR will conduct quarterly reviews of a sample of rest and recuperation expense reports, including verification of supporting travel documents, to identify any improper use of organizational flights for rest and recuperation travel.
5	UNSOS should liaise with the Regional Service Centre Entebbe to ensure adherence to the 90-day interval requirement between family visits, reverse education grant travels and home leave visits and the 30-day interval between rest and recuperation leave and other entitlement travel.	Important	Yes	Human Resources	30 December 2025	Management seeks to advise the auditors that Mission HR will monitor the interval periods of leave between family visits, reverse education grant travels and home leave visits. RSCE has been communicated to monitor the intervals between entitlement travel prior to approving in the system. The Mission has also requested RSCE to recover from staff members who did not have intervals between entitlement travels.

CONFIDENTIAL: DRAFT AUDIT RESULTS FOR COMMENTS

Management Response

Audit of time and attendance management in the United Nations Transitional Assistance Mission in Somalia and the United Nations Support Office for Somalia

Rec. no.	Recommendation	Critical/ Important?	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
6	UNSOS should: (a) utilize data analytics to perform spot checks of staff danger pay claims, ensuring they accurately reflect actual days spent in danger pay areas, including weekends, holidays and cumulative official business travel absences exceeding seven days; and (b) conduct a one-time review of staff eligibility for danger pay during the audit period to recover any overclaims, including the $414,452 identified in the audit.	Important	Yes	Human Resources	30 December 2025	Management seeks to inform the auditors that: (a) Management will use data analytics tools to perform spot checks of staff danger pay claims by cross-referencing the danger pay claims with actual attendance records to verify days spent in danger pay areas including weekends, holidays, and official business travel absences exceeding seven days. Management is currently reviewing Danger Pay records recoveries from those who were not eligible. (a) Management will conduct a thorough review of staff danger pay claims during the audit period and will compare the claims against the actual records to ensure eligibility and recover the overclaims identified during the audit.