



# **INTERNAL AUDIT DIVISION**

## **REPORT 2025/043**

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### **Audit of recruitment and use of individual contractors in the United Nations Mission in the Republic of South Sudan**

**UNMISS needed to ensure that individual contractors are recruited and managed effectively and in full compliance with policies**

**24 September 2025**

**Assignment No. AP2025-633-03**

# **Audit of recruitment and use of individual contractors in the United Nations Mission in the Republic of South Sudan**

## **EXECUTIVE SUMMARY**

The Office of Internal Oversight Services (OIOS) conducted an audit of recruitment and use of individual contractors in the United Nations Mission in the Republic of South Sudan (UNMISS). The objective of the audit was to assess whether UNMISS recruits and uses individual contractors adequately and effectively, in compliance with organization policies and regulations, to support mandate delivery. The audit covered the period from January 2022 to March 2025 and included: (a) planning and budget management; (b) recruitment and performance monitoring; and (c) payroll processing.

While UNMISS monitored individual contractors' attendance and performance, the audit revealed weaknesses affecting compliance and efficiency. The planning and budgetary controls were inadequate, resulting in overspending and requiring \$428,000 in budget realignments. Contracts were often issued after work had begun, with a median delay of 10 working days. Contract records were incomplete, including 40 missing recruitment files for the Engineering Section, and health and insurance documentation for international contractors was inconsistent. Reviews of payments to national contractors identified discrepancies and incomplete records.

OIOS made five recommendations. To address issues identified in the audit, UNMISS needed to:

- Strengthen planning and budgeting for individual contractors based on their anticipated use in long-term multi-year projects, workload forecasts and historical trends.
- Ensure that all documentation related to the selection of individual contractors is prepared and uploaded into Umoja.
- Strengthen onboarding procedures for individual contractors.
- Take measures to prevent delays in issuing individual contractor contracts to ensure that no contractor begins work before a contract is formally issued.
- Conduct regular payroll reviews to identify and correct rate discrepancies and implement controls to restrict manual editing of payroll rates.

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

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# **Audit of recruitment and use of individual contractors in the United Nations Mission in the Republic of South Sudan**

## **I. BACKGROUND**

1. The Office of Internal Oversight Services (OIOS) conducted an audit of recruitment and use of individual contractors in the United Nations Mission in the Republic of South Sudan (UNMISS).

2. Individual contractors are temporary personnel resources engaged under short-term contracts to provide specialized skills, expertise, or labor that cannot be met through existing staffing structures. Individual contractors can be used to address urgent operational needs, technical expertise gaps, or short-term project-based roles, supporting the Mission's mandate. Their engagement is regulated under Administrative Instruction ST/AI/2013/4, which sets out eligibility criteria, recruitment procedures, and contract limitations.

3. The General Assembly repeatedly raised concerns about the increasing use of individual contractors and emphasized the need to prioritize internal expertise. Resolutions A/RES/77/278 (2023) and A/RES/71/263 (2016) called for minimizing individual contractor reliance and promoting in-house staff recruitment. The 2023 report of the Secretary-General on Human Resources (A/79/581) found that UNMISS was the second-largest user of individual contractors in the Secretariat, engaging 597 individual contractors during the 2022-2023 biennium. While this represents a 30 per cent reduction from the previous biennium, the Mission's operational dependency on individual contractors was still considered significant.

4. UNMISS has full delegated authority over the recruitment, administration, and oversight of individual contractors, in accordance with ST/AI/2013/4. The Mission also established internal directives outlining procedures for attendance monitoring, administration timelines, and maximum monthly working days per individual contractor to ensure compliance and efficiency in contract management. Some services were outsourced through service contracts to local companies to provide cleaning, security, facilities management and maintenance services, thus transferring risks associated with directly administering individual contractors for such services. Further, UNMISS used the United Nations Secretariat's system contracts for Information and Communication Technology (ICT) professional services to source for ICT support services.

5. During the three fiscal years 2022/23, 2023/24 and 2024/2025, UNMISS spent \$2.1 million, \$1.8 million and \$2.2 million against appropriations of \$1.6 million, \$2.2 million and 2.4 million respectively on individual contractors, with the Engineering Section accounting for 59 per cent and the Supply Chain Management Service accounting for 27 per cent of the expenditure. For the one-year period from 1 April 2024 to 30 March 2025, UNMISS engaged a total of 19 international individual contractors (including 4 females) spread across its 10 field office locations, some of whom held multiple contracts due to extensions. UNMISS also had 440 national individual contractors for the same period, with some having multiple contracts, due to extensions. Eighty-three per cent of these national individual contractors were deployed in the Engineering Section. Across the Mission, six per cent of national individual contractors were female.

6. The UNMISS Human Resources Management Section (HRMS), led by the Chief Human Resources Officer at P-5 level, is responsible, along with relevant mission sections, for the recruitment and administration of individual contractors in accordance with United Nations policies and administrative instructions. This work is supported by four staff members within the Specialist Support and Recruitment Unit.

7. UNMISS relies on several information systems to manage the recruitment and use of individual contractors. Inspira is used for recruiting skilled national and international individual contractors, while applications for unskilled roles are received and assessed in hard copy. Umoja is used for contract processing, service entry sheets, payroll transactions and extracting reports. Excel spreadsheets are utilized to prepare payroll payment schedules, while SharePoint serves as the repository for storing individual contractor personnel records.

8. Comments provided by UNMISS are incorporated in italics.

## **II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY**

9. The objective of the audit was to assess whether UNMISS recruits and uses individual contractors adequately and effectively, in compliance with organization policies and regulations, to support mandate delivery

10. This audit was included in the 2025 risk-based work plan of OIOS due to operational and financial risks related to the recruitment and use of individual contractors in UNMISS.

11. OIOS conducted this audit from March to May 2025. The audit covered the period from January 2022 to March 2025. Based on an activity-level risk assessment, the audit covered higher and medium risks areas in the recruitment and use of individual contractors, which included: (a) planning and budget management; (b) recruitment and performance monitoring; and (c) payroll processing.

12. The audit methodology included: (a) interviews with key personnel; (b) review of relevant documentation; (c) analytical review of the full population of individual contractors data from Umoja for the audit period to identify exceptions for further validation; and (d) analytical review of payroll schedules Excel files covering the period from 1 April 2024 to 31 March 2025 to assess the accuracy of payroll data compiled in Excel prior to its processing in Umoja.

13. To assess the reliability of data pertaining to recruitment and use of individual contractors, OIOS employed a combination of analytical and verification techniques. The completeness and accuracy of this data was assessed by reconciling Umoja reports with supporting documents such as signed attendance sheets and contractual records from the HRMS files. Based on these assessments, OIOS determined that the data was sufficiently reliable for the purpose of addressing audit objectives, while observation on record keeping is addressed in the report.

14. The audit was conducted in accordance with the Global Internal Audit Standards.

## **III. AUDIT RESULTS**

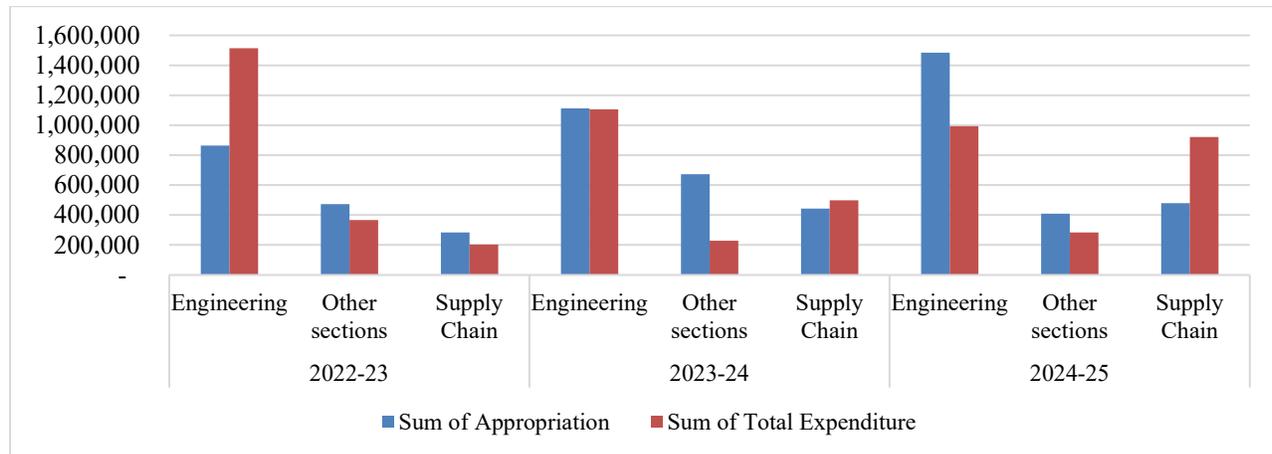
### **A. Planning and budget management**

#### Need to strengthen planning and budgeting for individual contractors

15. The Financial Regulations and Rules of the United Nations require budget allocations to reflect accurate planning assumptions. Budgets should be prepared with a view to prudent, efficient, and effective use of resources, while ensuring alignment with approved mandates. Additionally, ST/AI/2013/4 allows individual contractors to be engaged only when the work is of a temporary nature, cannot be provided by existing staff, and is clearly linked to specific, time-bound deliverables.

16. OIOS analysis of appropriation against actual expenditure for individual contractors for three fiscal years noted substantial deviations for the Engineering Section and Supply Chain Management Service (SCMS) as shown in chart 1. The Engineering Section spent 175 per cent of its appropriation in the fiscal year 2022/23 (\$1.5 million versus \$864,000). The Section’s subsequent years’ expenditure was, however, within budget. SCMS exceeded its appropriation for two consecutive years including in the fiscal year 2024/25 when its expenditure was at 192 per cent of appropriation (\$922,000 versus \$480,000).

Chart 1: **Individual contractors appropriations and expenditures by UNMISS sections in the fiscal years 2022/23, 2023/24 and 2024/25**



Source: UNMISS Budget and Finance Section

17. Consequently, OIOS observed several funds realignments within SCMS by moving funds originally budgeted for other expenditures such as freight and packing supplies to cover payments for international individual contractors. In the fiscal year 2024/2025, there were five such realignments totaling \$428,000, almost equaling the initially approved budget amount of \$480,000.

Table 2: **Supply Chain funds realignments for international individual contractors**

Approval memorandum date	Request summary	Amount	Section
8-Aug-24	Hire two ICs for six months for the radio frequency identification (RFID) project phase II	\$ 84,000	Office of Supply Chain Management Service
9-Aug-24	Extend contract for one IC for three months for the data analysis project	\$21,000	Acquisition and Requisitioning Unit
2-Oct-24	Extend contract for one IC for three months for the data analysis project	\$31,000	Acquisition and Requisitioning Unit
12-Dec-24	Extend contracts for eight ICs for three months for Umoja product IDs data cleansing	\$196,000	Centralized Warehouses
23-Dec-24	Hire two ICs for 6 months for the data analysis project	\$96,000	Acquisition and Requisitioning Unit
<b>Total</b>		<b>\$428,000</b>	

18. While funds realignments are allowed when justified, the over-expenditure and extensive realignment indicates a weakness in planning the budgets for individual contractors to ensure they were based on realistic workload projections. Moreover, there were no explanations as to why the funds were not originally budgeted for international individual contractors. The absence of detailed background information in the approval memoranda raises concerns about the adequacy of internal controls. Frequent

realignment of appropriations increases the risk of operational inefficiencies and weakens expenditure control.

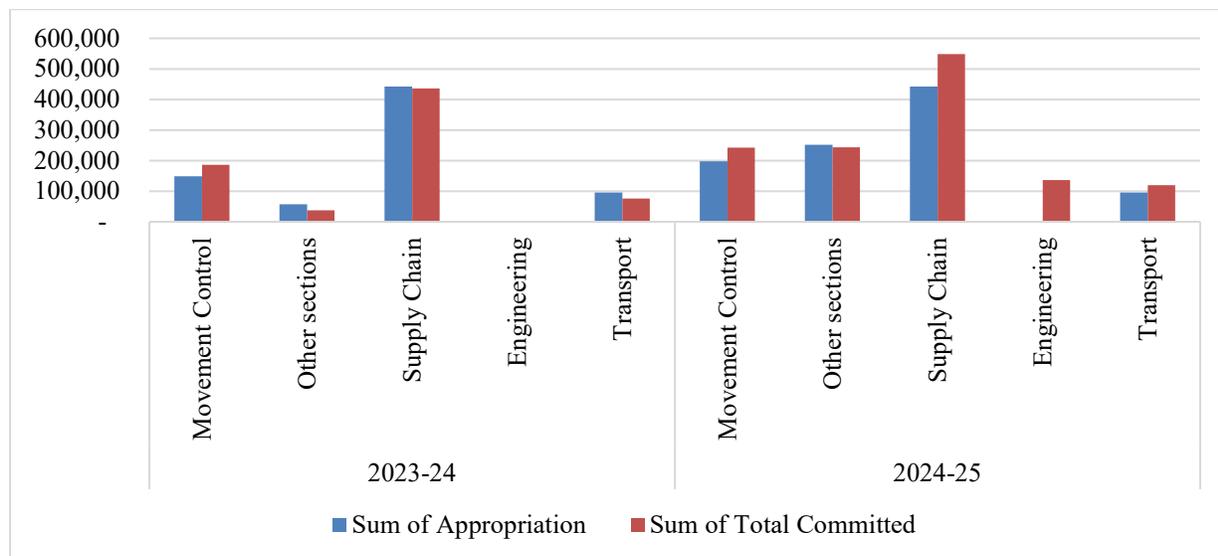
**(1) UNMISS should strengthen planning and budgeting for individual contractors, based on their anticipated use in long-term multi-year projects, workload forecasts and historical trends.**

*UNMISS accepted recommendation 1 and stated that it will continue integrating workload forecasts, historical individual contractor utilization trends, and anticipated long-term project requirements into the planning and budgeting cycle. While SCMS had a history of accurate contractor planning, the budget deviation in 2024/25 was an exceptional case caused by the simultaneous overlap of the radio frequency identification project, Acquisitions and Requisitions Unit operations, and Centralized Warehouse Unit requirements, a convergence unlikely to recur under normal operations. The Sections concerned will coordinate closely with the Budget and Finance Section to ensure that contractor requirements for long-term projects are reflected early in the budget process, which will mitigate the need for in-year realignments.*

Need for more effective use of system contract for Information and Communication Technology support services

19. The United Nations Secretariat has established system contracts for ICT professional services to support field entities with specialized staffing needs. UNMISS Field Technology Services (FTS) has over the years utilized contractors from these system contracts who have built institutional knowledge of UNMISS operations. OIOS noted that other sections in UNMISS began using these system contracts in 2023. These included the Public Information Office (3 contractors for broadcast support) and various sections for ICT project support including: Centralized Warehouses and Commodities Management (9), Movement Control (3), Transport (2), Engineering (2), and Medical (1), whose expenditures are summarized in chart 2.

Chart 2: Expenditure on ICT support services sourced via systems contracts for two years



Source: UNMISS Budget and Finance Section

20. However, certain sections also separately hired international individual contractors to perform ICT support functions that could have been sourced more efficiently through the existing system contracts. For example, in SCMS, the terms of reference for individual international contractors hired for the radio frequency identification (RFID) project, Product ID cleansing project and the acquisitions data analysis project were comparable to those covered under systems contract. Despite this, these sections opted for direct hiring.

21. OIOS analysis showed that separately hired international individual contractors cost the Mission an average of \$340 per day (or \$10,200 per month), while system contract professionals at the highest level of expertise cost \$291.57 per day (or \$8,747 per month). Moreover, system contract professionals can be engaged for extended periods, whereas directly hired international individual contractors are limited to six-month contracts with a maximum three-month extension. These projects were multi-year in nature and required continuity, which system contracts are better suited to provide. However, the Mission had not conducted a cost-benefit analysis to compare the use of system contract professionals versus directly hired international individual contractors. As a result, the Mission incurred higher financial and administrative costs and reduced operational efficiency by not fully leveraging the system contract modality.

22. UNMISS agreed that it would assess the cost-effectiveness and operational benefits of using system contracts for ICT support services compared to directly hiring international individual contractors.

#### Delayed liquidation of individual contractor contracts

23. As per the policy requirement on the liquidation of individual contractor contracts, once services are completed, the Human Resources Partner is responsible for liquidating the contract, which is also the purchase order in Umoja. Any remaining funds should then be returned to the respective cost centre to ensure resource availability and financial integrity.

24. OIOS observed delays in the liquidation of purchase orders for individual contractor contracts. At the time of the audit, outstanding amounts remained unliquidated across three fiscal years, with \$7,066 for 2021/22, \$11,218 for 2022/23, and \$97,639 for 2023/24. The Engineering Section, SCMS and HRMS informed OIOS that liquidation of purchase order balances for the fiscal year 2024/2025 would be undertaken before the end of the fiscal year. HRMS further stated that the Section did not receive contract closure requests from the sections that engaged the individual contractors. OIOS review noted that Umoja reports containing this information were readily available but were not used proactively by the relevant sections and HRMS to monitor and address unliquidated purchase orders.

25. The delays resulted in unused funds being retained in expired purchase orders, rendering them unavailable for other operational needs. Since the audit, management has taken corrective action by establishing mechanisms to regularly review Umoja reports, identify outstanding balances and communicate to HRMS for liquidation. OIOS is therefore not making a recommendation.

## **B. Recruitment and performance monitoring**

26. ST/AI/2013/4 sets out various administrative procedures that should be implemented to ensure operational efficiency, effectiveness and compliance with Organizational requirements. Also, the Secretary-General's Bulletin (ST/SGB/2007/5) on record-keeping and archives management require personnel records to be properly maintained and retained for accountability. However, OIOS identified weaknesses as below.

Records of selection of the Engineering Section’s individual contractors were not available

27. OIOS selected samples of 93 recruitment actions comprising 59 national and 34 international contracts, including initial appointments and contract extensions. OIOS checked whether the selections were based on approved and advertised job openings, aligned with established terms of reference describing responsibilities for the job opening, supported by assessments against qualifications and experience, and formally approved.

28. While OIOS did not find any exception from 53 contracts, the selection records for the other 40 contracts for the Engineering Section were missing. These contracts and corresponding shopping carts in Umoja lacked evidence showing how the specific individual contractors were selected. The only available document was the memorandum authorizing the hiring of certain numbers of individual contractors per field location by skill type but did not identify the selected individuals. Despite UNMISS stating that the documents existed and were yet to be uploaded in Umoja, they were not provided for OIOS review. Due to the absence of selection documents, OIOS could not ascertain the adequacy of the selections.

**(2) UNMISS should strengthen adequacy and transparency in the selection of individual contractors by ensuring all selection documentation is prepared and uploaded into Umoja.**

*UNMISS accepted recommendation 2 and stated that Human Resources Management Section will strengthen the review of the shopping carts submitted by the respective sections and ensure that the selection documents, including the evaluation reports and Personal History Profiles of the selected candidates, are uploaded into the shopping carts in Umoja. A compliance checklist will be introduced to monitor uploads.*

There was a need to strengthen onboarding and documentation procedures for individual contractors

29. UNMISS HRMS is required to verify academic and professional qualifications and conduct reference checks before onboarding individual contractors. However, these checks were not consistently completed.

30. OIOS reviewed records for 14 international contractors (24 contracts) and found that qualifications were not validated, and reference checks were not completed. Although candidates submitted diplomas and contact details for the educational institutions, HRMS did not follow through with verification, citing the requirement by educational institutions for advance payment. OIOS notes that contractors are responsible for facilitating these checks. Although conduct and discipline checks were carried out, evidence of the vetting clearance was not available for one out of 14 international individual contractors. HRMS indicated that for national individual contractors, particularly those performing unskilled functions, local institutions did not maintain verifiable records, and reference responses were often unavailable or unreliable. As a result, no documentation on reference checks for unskilled workers was available for OIOS review. Weaknesses in background check controls increase the risk of hiring unqualified individuals, individuals with integrity issues, or those who may pose a reputational or security threat.

31. International individual contractors are required to submit a statement of good health and certify that they possess medical insurance covering medical evacuation and treatment. Also, national individual contractors are required to submit a doctor’s certificate of good health. OIOS found missing or outdated health documentation for several contractors. Nine of 14 international contractors lacked signed health statements, and eight had invalid insurance. Doctor’s certificates for national contractors were often missing or not uploaded in Umoja. These gaps were due to weak verification and filing practices.

- (3) UNMISS should strengthen onboarding and documentation procedures for individual contractors by: (a) verifying academic and professional qualifications and completing reference checks before onboarding; and (b) ensuring doctor’s certificates of good health, signed statements of good health, and valid insurance are verified and filed before contract issuance.**

*UNMISS accepted recommendation 3 and stated that the scope of verification measures will apply primarily to all international Individual Contractors (ICs) and especially skilled national ICs who are recruited in Inspira. For semi-skilled and unskilled ICs, HRMS has initiated reference verification of academic/professional qualifications and will extend this practice to new hires. Health certificates, insurance, and good health statements will also be required before contract issuance. For semi-skilled and unskilled ICs, where local institutions may not maintain verifiable records, or where HRMS’ ability to capture said records through an electronic application process is limited, HRMS will continue applying existing onboarding practices, focusing on ensuring that medical certificates and related records are manually received and filed, including monthly attendance records. A checklist will be used to track the required documentation and ensure compliance for all skilled ICs.*

Need to ensure individual contractors are issued contracts before commencing work

32. Individual contractors must not begin work until all administrative steps are completed, including the issuance of a purchase order, which constitutes the formal contract. However, OIOS analysis of 3,050 records related to individual contracts between 1 January 2022 and 30 April 2025 indicated that some contracts for the individual contractors were created after individual contractors had already commenced work. Subsequently, OIOS reviewed shopping carts, service entries, and attendance records for a sample of 83 of such exceptions. The review revealed that contractors started work a median of 10 workdays before the corresponding purchase orders and contracts were created, with the longest delay being 43 days. This was especially prevalent in the field offices. Further review of the onboarding process showed a median delay of five days in creating shopping carts before the contractors’ start dates, a responsibility attributed to mission sections. While shopping cart approvals were generally completed within one day, indicating timely processing, there was a median delay of seven days in issuing purchase orders and contracts, which falls under the responsibility of HRMS.

33. UNMISS attributed the delays to shopping cart amendments due to national holidays and when staff were on leave as well as fiscal year system constraints. HRMS also cited a lack of timely communication from mission sections as a contributing factor. However, OIOS observed systemic weaknesses, including the absence of enforcement mechanisms in Umoja, lack of tracking tools such as dashboards, no procedures to prevent early deployment, and weak coordination between mission sections and HRMS. Additionally, there was no proactive monitoring of onboarding timelines or outstanding administrative actions. These gaps exposed the Mission to unmitigated financial and legal risks, including potential disputes over entitlements and unauthorized use of funds.

- (4) UNMISS should take measures to prevent delays in issuing individual contractor contracts, with shared accountability between hiring mission sections, field offices and the Human Resources Management Section (HRMS), to ensure that no contractor begins work before a contract is formally issued.**

*UNMISS accepted recommendation 4 and stated that HRMS will establish a centralized tracking system to monitor onboarding timelines and contract extensions, to ensure contractors do not commence duties before contracts are formally issued. Training and awareness sessions will be provided to field offices and section focal points. A revised administrative process map will be developed to guide*

*relevant Self Accounting Units in timely processing of local ICs, which has predominantly shown such audit gaps.*

There were exceptions in the compliance with mandatory contractual break

34. The Administrative Instruction requires a minimum three-month break between contracts exceeding six months and limits total engagement to six months per calendar year. OIOS review noted non-compliance related to two individual contractors in 2022 and 2023 as follows:

- Individual contractor 2001019421 had overlapping contracts from 4 to 20 April 2023, while already under contract from 23 January to 30 April 2023, and it had duplicated payments of \$ 400 for April 2023, which were not recovered. Additionally, four consecutive contracts were issued between October 2022 and June 2023 without observing the required three-month break in service.
- Individual contractor 2001022330 had overlapping contracts from 21 to 30 June 2022, while already contracted from 1 April to 30 June 2022, and no attendance records were available for June 2022.

35. HRMS stated that controls for monitoring contractual breaks have been strengthened over the audit period and are actively monitored. Further OIOS review did not identify additional cases in the latter part of the audit period. Therefore, no recommendation was made.

Required performance evaluations were missing for some national individual contractors

36. According to the administrative instruction, supervisors are required to evaluate the performance of individual contractors against the terms of reference upon completion of their assignments.

37. OIOS observed that performance evaluations for semi-skilled contractors were conducted informally. Supervisors assessed the work through direct inspection and provided verbal feedback. This approach was considered an appropriate alternative as written evaluations were impractical in some cases due to semi-literacy among contractors and the physical nature of the work. However, in the absence of written records, OIOS could not verify that this process was applied consistently. Without documented performance evaluations, the Mission may face challenges in making informed decisions on contract renewals, future recruitment, and addressing underperformance. UNMISS agreed to consistently document performance evaluations of semi-skilled contractors for future reference.

38. Moreover, OIOS review of performance evaluation documentation for 33 individual contractors (13 international and 20 national skilled) across multiple sections revealed that performance evaluations were adequately completed for international individual contractors with no instances of underperformance noted. However, no performance evaluations were completed for most of the national individual contractors within the Communications and Public Information Section (CPIS). CPIS indicated that it was unaware of the requirement to complete performance evaluations for national individual contractors. The absence of performance evaluations may hinder accountability, limit opportunities for performance improvement, and reduce the availability of reliable data for future contract decisions.

39. Since the audit, CPIS has completed evaluations for the two individual contractors engaged at the time of this report and committed that it conducts performance evaluations in accordance with the administrative instruction going forward. Therefore, no recommendation has been made.

## C. Payroll processing

### Need to strengthen payroll procedures for national individual contractors

40. Payments to individual contractors should be based on verified work through service entry sheets and attendance records and must be aligned with approved payment rates.

41. OIOS review of payments for eleven international individual contractors amounting to \$430,781 found they were accurate, in line with their contracts and were adequately supported. However, OIOS noted the following in payment for national individual contractors:

- HRMS prepared monthly payroll schedules in Excel spreadsheets, but these records were only available for the last 13 months of the audit period, as they had not been systematically filed previously. HRMS attributed this gap to the departure of a staff member who had been responsible for maintaining the records. OIOS review of the payroll schedules for the period 1 April 2024 to 31 March 2025 covering payments for 440 national individual contractors amounting to \$1,453,033 found that all the contractors had valid contracts and signed attendance sheets were uploaded into Umoja, showing the individual contractor's presence.
- While contractors were generally paid consistently based on the approved rates in line with their contracts for roles and skill levels, some discrepancies were identified. For example, the same contractor was paid different rates in different months, and contractors performing similar work received different rates. The absence of complete payroll records for the full audit period limited the ability to assess whether these discrepancies were isolated or part of a broader trend.

42. These inconsistencies were attributed to manual errors in editing payroll spreadsheets and inadequate reviews to identify discrepancies. Such issues can result in inaccurate payments, financial losses, and dissatisfaction among workers.

**(5) UNMISS should conduct regular payroll reviews to identify and correct rate discrepancies, implement controls to restrict manual editing of payroll rates, and ensure all payroll schedules are retained and available for inspection.**

*UNMISS accepted recommendation 5 and stated that HRMS will ensure that monthly payroll rates submitted to the Budget and Finance Section are aligned with approved daily rates in contracts. Controls will be introduced to restrict manual edits in payroll spreadsheets, and complete payroll schedules will be systematically retained for audit inspection.*

## IV. ACKNOWLEDGEMENT

43. OIOS wishes to express its appreciation to the management and staff of UNMISS 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 recruitment and use of individual contractors in the United Nations Mission in the Republic of South Sudan

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	C/ O <sup>3</sup>	Actions needed to close recommendation	Implementation date <sup>4</sup>
1	UNMISS should strengthen planning and budgeting for individual contractors, based on their anticipated use in long-term multi-year projects, workload forecasts and historical trends.	Important	O	Receipt of evidence of implementation.	30 June 2026
2	UNMISS should strengthen adequacy and transparency in the selection of individual contractors by ensuring all selection documentation is prepared and uploaded into Umoja.	Important	O	Receipt of evidence of implementation.	1 July 2026
3	UNMISS should strengthen onboarding and documentation procedures for individual contractors by: (a) verifying academic and professional qualifications and completing reference checks before onboarding; and (b) ensuring doctor's certificates of good health, signed statements of good health, and valid insurance are verified and filed before contract issuance.	Important	O	Receipt of evidence of implementation.	1 July 2026
4	UNMISS should take measures to prevent delays in issuing individual contractor contracts, with shared accountability between hiring mission sections, field offices and the Human Resources Management Section (HRMS), to ensure that no contractor begins work before a contract is formally issued.	Important	O	Receipt of evidence of implementation.	1 July 2026
5	UNMISS should conduct regular payroll reviews to identify and correct rate discrepancies, implement controls to restrict manual editing of payroll rates,	Important	O	Receipt of evidence of implementation.	1 July 2026

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> Please note the value C denotes closed recommendations whereas O refers to open recommendations.

<sup>4</sup> Date provided by UNMISS in response to recommendations. [

## STATUS OF AUDIT RECOMMENDATIONS

## Audit of recruitment and use of individual contractors in the United Nations Mission in the Republic of South Sudan

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	C/ O <sup>3</sup>	Actions needed to close recommendation	Implementation date <sup>4</sup>
	and ensure all payroll schedules are retained and available for inspection.				

# **APPENDIX I**

## **Management Response**

**UNITED NATIONS**

United Nations Mission  
in South Sudan



**NATIONS UNIES**

Mission des Nations Unies  
au Soudan du Sud

Date: 19 September 2025

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

From: Nicholas Haysom  
SRSG, UNMISS

Subject: **Draft Report of an Audit of Recruitment and Use of Individual Contractors in the United Nations Mission in the Republic of South Sudan (Assignment No. AP2025-633-03)**

1. UNMISS acknowledges receipt of the OIOS draft report on the Audit of Recruitment and Use of Individual Contractors, dated 9 September 2025.
2. Please find attached the Mission's comments and other inputs on the audit recommendations.
4. Thank you for your consideration and support.

cc: Ms. Victoria Browning, UNMISS  
Mr. Aggrey Kedogo, UNMISS  
Mr. Qazi Ullah, UNMISS  
Mr. Matthew Carlton, UNMISS  
Ms. Biljana Nonkovic, UNMISS  
Ms. Daniela Wuerz, UNMISS

## Management Response

## Audit of recruitment and use of individual contractors in the United Nations Mission in the Republic of South Sudan

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNMISS should strengthen planning and budgeting for individual contractors, based on their anticipated use in long-term multi-year projects, workload forecasts and historical trends	Important	Yes	Chief, SCMS	30 June 2026	<p>UNMISS accepts the recommendation and will continue to integrate workload forecasts, historical individual contractor utilization trends, and anticipated long-term project requirements into the planning and budgeting cycle.</p> <p>While SCMS has a history of accurate contractor planning, the budget deviation in 2024/25 was an exceptional case caused by the simultaneous overlap of the RFID project, ARU operations, and Centralized Warehouse requirements. This convergence is unlikely to recur under normal operations.</p> <p>SCMS will coordinate closely with the Budget and Finance Section to ensure that contractor requirements for long-term projects are reflected early in the budget process, mitigating the need for in-year realignments.</p>
2	UNMISS should strengthen adequacy and transparency in the selection of individual contractors by ensuring all selection documentation is prepared and uploaded into Umoja.	Important	Yes	Chief, ORMS Chief, HRMS	1 July 2026	UNMISS accepts this recommendation. HRMS will strengthen its review of shopping carts submitted by sections and ensure that selection documentation (evaluation reports, Personal History Profiles, approval memos) are uploaded into Umoja prior to contract issuance. A

<sup>1</sup> 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.

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

## Management Response

## Audit of recruitment and use of individual contractors in the United Nations Mission in the Republic of South Sudan

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						compliance checklist will be introduced to monitor uploads.
3	UNMISS should strengthen onboarding and documentation procedures for individual contractors by: (a) verifying academic and professional qualifications and completing reference checks before onboarding; and (b) ensuring doctor's certificates of good health, signed statements of good health, and valid insurance are verified and filed before contract issuance.	Important	Yes	Chief, ORMS and Chief, HRMS	1 July 2026	UNMISS accepts this recommendation. The scope of verification measures will apply primarily to all international ICs and especially skilled national ICs who are recruited in Inspira. For semi-skilled and unskilled ICs, HRMS has initiated reference verification of academic/professional qualifications and will extend this practice to new hires. Health certificates, insurance, and good health statements will also be required before contract issuance. For semi-skilled and unskilled ICs, where local institutions may not maintain verifiable records, or where HRMS' ability to capture said records through an electronic application process, HRMS will continue applying existing onboarding practices, focusing on ensuring that medical certificates and related records are manually received and filed, including monthly attendance records. A checklist will be used to track required documentation and ensure compliance for all skilled ICs.
4	UNMISS should take measures to prevent delays in issuing individual contractor contracts, with shared accountability between hiring mission sections, field offices and the Human Resources Management Section, to ensure that no	Important	Yes	Chief, ORMS and Chief, HRMS	1 July 2026	UNMISS accepts this recommendation. HRMS will establish a centralized tracking system to monitor onboarding timelines and contract extensions, to ensure contractors do not commence duties before contracts are formally issued. Training and awareness sessions will be provided to field offices and section focal points.

## Management Response

## Audit of recruitment and use of individual contractors in the United Nations Mission in the Republic of South Sudan

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	contractor begins work before a contract is formally issued.					A revised administrative process map will be developed to guide relevant SAUs in timely processing of local ICs, which has predominantly shown such audit gap.
5	UNMISS should conduct regular payroll reviews to identify and correct rate discrepancies and implement controls to restrict manual editing of payroll rates.	Important	Yes	Chief, ORMS and Chief, HRMS	1 July 2026	UNMISS accepts this recommendation. HRMS will ensure that monthly payroll rates submitted to Budget and Finance Section are aligned with approved daily rates in contracts. Controls will be introduced to restrict manual edits in payroll spreadsheets, and complete payroll schedules will be systematically retained for audit inspection.