



INTERNAL AUDIT DIVISION

REPORT 2014/088

Audit of the staff separation process in the International Criminal Tribunal for Rwanda

Overall results relating to the staff separation process were initially assessed as partially satisfactory. Implementation of two important recommendations remains in progress.

FINAL OVERALL RATING: PARTIALLY SATISFACTORY

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AUDIT REPORT

Audit of the staff separation process in the International Criminal Tribunal for Rwanda

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the staff separation process in the International Criminal Tribunal for Rwanda (ICTR or Tribunal).
2. In accordance with its mandate, OIOS provides assurance and advice on the adequacy and effectiveness of the United Nations internal control system, the primary objectives of which are to ensure (a) efficient and effective operations; (b) accurate financial and operational reporting; (c) safeguarding of assets; and (d) compliance with mandates, regulations and rules.
3. ICTR was established pursuant to Security Council Resolution 955 (1994) to prosecute persons responsible for genocide and other serious violations of international humanitarian law committed in the territory of Rwanda and Rwandan citizens responsible for genocide and other such violations committed in the territory of neighbouring States, from 1 January to 31 December 1994. Subsequent resolutions of the Security Council extended the ICTR mandate several times and the most recent, Resolution 1966 (2010), extended the mandate until 31 December 2014.
4. The mandate calls for ICTR to take all possible measures to expeditiously complete all its remaining work and to prepare its closure. As a result, ICTR has since 2 July 2012 been handing over some of its functions to the Mechanism for International Criminal Tribunals and phasing out its human resources as part of the downsizing process. The downsizing process envisaged reducing the number of established posts from 625 to 415 in the biennium 2012-2013, and further down to 95 posts in the 2014-2015 biennium. At the end of 2014-2015 biennium, these 95 posts will remain to conduct the liquidation process.
5. Comments provided by ICTR are incorporated in *italics*.

II. OBJECTIVE AND SCOPE

6. The audit was conducted to assess the adequacy and effectiveness of ICTR governance, risk management and control processes in providing reasonable assurance regarding **the efficiency and effectiveness of the staff separation process in ICTR**.
7. The audit was included in the 2014 work plan due to assessed high risk of non-compliance with procedures for the separation processes and career support as ICTR was downsizing its activities.
8. The key controls tested for the audit were: (a) regulatory framework; and (b) training and development plans. For the purpose of this audit, OIOS defined these key controls as follows:
 - (a) **Regulatory framework** - controls that provide reasonable assurance that policies and procedures: (i) exist to guide the staff separation process in ICTR; (ii) are implemented consistently; and (iii) ensure the reliability and integrity of financial and operational information.

(b) **Training and development plans** - controls that provide reasonable assurance that training and development plans exist to ensure that staff skills and competencies are upgraded and/or updated in accordance with the demands of their jobs and their professional development needs.

9. The key controls were assessed for the control objectives shown in Table 1. Certain control objectives (shown in Table 1 as “Not assessed”) were not relevant to the scope defined for this audit.

10. OIOS conducted this audit from 4 March to 10 July 2014. The audit covered the period from 1 January 2012 to 31 December 2013.

11. OIOS conducted an activity-level risk assessment to identify and assess specific risk exposures, and to confirm the relevance of the selected key controls in mitigating associated risks. Through interviews, analytical reviews and tests of controls, OIOS assessed the existence and adequacy of internal controls and their effectiveness.

III. AUDIT RESULTS

12. ICTR governance, risk management and control processes examined were **partially satisfactory**¹ in providing reasonable assurance regarding **the efficiency and effectiveness of the staff separation process in ICTR**. OIOS made three recommendations to address issues identified in this audit. ICTR adequately prepared and timely communicated separation plans and timetables to staff. Career development and support programmes were adequate and satisfactorily implemented. However, there was a need for ICTR to strengthen the steps in the check-out process to ensure that separating staff: (a) prepared handover notes; (b) verified and certified attendance records; and (c) completed performance appraisals. There was also a need to reduce delays and inefficiencies at various stages in the separation process to ensure that final benefits to staff are timely disbursed.

13. The initial overall rating was based on the assessment of key controls presented in Table 1 below. The final overall rating is **partially satisfactory** as implementation of two important recommendations remains in progress.

Table 1: Assessment of key controls

Business objective	Key controls	Control objectives			
		Efficient and effective operations	Accurate financial and operational reporting	Safeguarding of assets	Compliance with mandates, regulations and rules
Efficiency and effectiveness of the staff separation process in ICTR	(a) Regulatory framework	Partially satisfactory	Partially satisfactory	Partially satisfactory	Partially satisfactory
	(b) Training and development plans	Satisfactory	Satisfactory	Not assessed	Satisfactory
FINAL OVERALL RATING: PARTIALLY SATISFACTORY					

¹ A rating of “partially satisfactory” means that important (but not critical or pervasive) deficiencies exist 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.

A. Regulatory framework

Staff separation plans and timetables were in place

14. Security Council Resolution 1966 (2010) called for ICTR to take all possible measures to expeditiously complete all the remaining work and to prepare for closure. Consequently, ICTR began phasing out its human resources commensurate with the remaining workload. As part of the downsizing process, ICTR established appropriate plans and successfully reduced the number of authorized posts from 625 to 415 at the end of the 2012-2013 biennium. There were plans to further reduce the remaining 415 posts to 95 during the biennium 2014-2015 through a phased approach. ICTR management held regular town hall meetings with staff to provide updates including changes to judicial work plans as they impacted on the completion of the mandate.

15. Further, ICTR required programme managers to initiate a separation process to inform the affected staff members of the separation decision at the earliest opportunity. Also, after advice from the respective programme managers, the ICTR Human Resources and Planning Section (HRPS) consistently issued a written separation notice to the affected staff members at least two weeks before the end of their contracts. OIOS therefore concluded that the process for preparing separation plans and timetables, as well as communication of the separation decisions to staff, were adequate.

Some important requirements were missing from the separation process

16. ICTR established administrative procedures for processing separations. The process started with requests from hiring managers based on prior discussions with staff members and culminated in the issuance of formal notification of separation by HRPS. The process also included an online check-out system to be completed by various offices in ICTR.

17. However, some important requirements were missing from the process, as summarized below:

- The separation process did not require staff checking out to prepare handover notes. Handover notes are important as they assist successor staff or managers by providing key knowledge and information regarding the continuing functions.
- The separation process did not include arrangements for transferring records to ARMWG or to offices delegated with authority to receive such records, as required by the Secretary-General's bulletin on "Record-keeping and the Management of United Nations Archives". ARMWG was responsible for coordinating archiving activities across the ICTR and for preparing records for transfer to the MICT. Further, ICTR is required to ensure that adequate measures are taken to protect the confidentiality and integrity of sensitive records and information, and that their management and handling in all formats is appropriate to their security classification in accordance with the Secretary-General's bulletin on "International Criminal Tribunals – information sensitivity, classification, handling and access".
- Twenty four out of 30 official case files of separated staff members did not include performance documents signed by reporting officers and the individual staff prior to their departure from the Tribunal. Performance appraisals are required for separating staff members as per Section 3 of the administrative instruction on "Performance Management and Development System".

18. The above control weaknesses may result in the Tribunal's inability to: defend itself in case of dispute or legal challenge; to support its work and basis for decision-making; and ensure accountability.

(1) ICTR should ensure that: (a) staff members prepare handover notes, which their supervisors should formally acknowledge prior to check-out; (b) all staff separating from the Tribunal verify and certify their attendance records, and signed copies are retained on file; and (c) performance appraisals are completed for all staff prior to their checking out, and signed copies are retained on file.

ICTR accepted recommendation 1 and stated that: (a) Handover process is considered very important for purposes of continuity especially given that SC resolutions 1966 is very clear on what needs to be handed over to MICT after closure of ICTR. In order to address the concerned weaknesses noted an administrative instruction will be issued reminding the heads of the three different organs to prepare procedures of handover and reminding the supervisors to ensure that all departing staff members sign off a handover note for control and record purposes, where it is deemed relevant; (b) Even though staff have access to their leave records on line, ICTR will ensure that they sign the report as part of the checkout process; and (c) It will be difficult to ensure that all staff members have completed performance appraisals before their departure from ICTR. However, ICTR will try to ensure that as many staff members as possible complete their performance appraisals. Recommendation 1 remains open pending receipt of the administrative instruction on handover notes, and for staff checking out of the Tribunal, evidence of verified and signed leave records and completed performance appraisals.

(2) ICTR should ensure that transfer of records to the Archives and Records Management Working Group (ARMWG) is a required step in the separation process and that ARMWG confirms receipt of records transferred by staff members in accordance with the Secretary-General's bulletin on "Record-keeping and the Management of United Nations Archives".

ICTR accepted recommendation 2 and stated that it has fully implemented this recommendation. This requirement is already contained in the check-out form and as such it is already part of the check-out process. Based on the action taken by ICTR, recommendation 2 has been closed.

Delays and inefficiencies at various stages in the check-out process needed to be reduced

19. According to procedure, completion of all the check-out steps and separation documents was required before the staff member's departure from the Tribunal in order to clear the staff member's end of service benefits in a timely manner.

20. For 30 staff members that separated from ICTR between 1 January 2012 and 31 December 2013, the check-out process was slow and there were instances of incomplete separation documents and online check-out steps, as explained in the following paragraphs.

21. The time taken to complete the check-out process beyond the staff member's separation date ranged from one week to six months in 13 out of 30 cases reviewed. For five of the 30, online check-out cases were incomplete. One staff member had not returned some United Nations assets including the diplomatic car plate, while some Sections had still not signed off on the check-out process as at 10 July 2014. There were also instances of incomplete separation forms, including missing mailing addresses, which resulted in delays in payment of final benefits, and incomplete information being forwarded to the United Nations Joint Staff Pension Fund (UNJSPF).

22. As a result of the above control weaknesses and inadequate monitoring, there were significant delays in making final disbursements to staff members who separated from the Tribunal. The time taken from date of separation to final disbursement of benefits ranged from three to 19 months in 12 out of the 30 cases reviewed. These control lapses may also lead to increased accounting and administrative work, besides potential damage to the reputation of ICTR. The Tribunal explained that while efforts will be made to improve the process, staff members also have a role and some of the delays were due to staff members not completing the check-out process as expected.

(3) ICTR should review and monitor the check-out process to ensure, prior to staff members separating from ICTR and in order to timely disburse final entitlements, that: (a) all the steps in the check-out process are timely completed; and (b) all the separation documents are completed as required.

ICTR accepted recommendation 3 and stated that it will put extra effort to ensure that all steps in the check-out process are completed in a timely manner and separation documents are completed as required. However, certain delays in the process are caused by some staff members themselves who fail to provide valid contact details making it impossible to contact them after separation. Similarly there are delays caused by staff members who provide wrong bank accounts. Furthermore delays caused by the UNJSPF are not within the control of ICTR since communication between staff members and pension fund is not copied to ICTR. Recommendation 3 remains open pending receipt of evidence that separation documents are timely completed, as required.

B. Training and development plans

ICTR career support and development programme was implemented satisfactorily

23. ICTR developed a staff career support and development programme based on an actual needs assessment, supported by approved training activities. The training activities mainly aimed to: (a) support staff during the transition; and (b) provide technical training to ensure that the remaining operational activities were implemented according to the plan.

24. Training activities that aimed to support staff during the transition period included competency-based interviewing skills, transition to self-employment, pre-separation orientation sessions, and stress management. ICTR compiled and disseminated vacancy announcements from across the United Nations on a regular basis; assisted staff members to reintegrate into the wider United Nations workforce through advocacy with OHRM; trained ICTR staff to join the Justice Rapid Response roster of experts; and adopted the International Labour Organization's training programme for community entrepreneurs. Special leave with full pay of 20 days per year was provided for staff to undertake external learning activities that were relevant to their work and continuing development. Basic psychosocial support and interview skills training sessions were conducted in the local language for national staff.

25. Managers and supervisors were trained and equipped with skills required during the downsizing period (such as leadership skills in times of change, performance management training and communication in difficult situations) and technical skills required to complete the remaining tasks.

26. Use of in-house training, increased utilization of online learning resources, and collaboration with external partners such as UN Cares provided a cost-effective and efficient programme delivery approach. As a result, more staff members were trained at a reduced cost. For example, for the biennia 2011-2012 and 2012-2013, 1,465 and 2,583 participants respectively attended various training activities at a total

cost of \$1.5 million (2011-2012) and \$572,500 (2012-2013), representing a 62 per cent reduction in training costs for 2012-2013.

27. OIOS therefore concluded that career support and development programmes were adequate and implemented satisfactorily.

IV. ACKNOWLEDGEMENT

28. OIOS wishes to express its appreciation to the Management and staff of ICTR for the assistance and cooperation extended to the auditors during this assignment.

(Signed) David Kanja
Assistant Secretary-General for Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

Audit of the staff separation process in the International Criminal Tribunal for Rwanda

Recom. no.	Recommendation	Critical ² / Important ³	C/ O ⁴	Actions needed to close recommendation	Implementation date ⁵
1	ICTR should ensure that: (a) staff members prepare handover notes, which their supervisors should formally acknowledge prior to check-out; (b) all staff separating from the Tribunal verify and certify their attendance records, and signed copies are retained on file; and (c) performance appraisals are completed for all staff prior to their checking out, and signed copies are retained on file.	Important	O	Receipt of administrative instruction on handover notes, and for staff checking out of the Tribunal, evidence of verified and signed leave records and completed performance appraisals.	30 September 2015
2	ICTR should ensure that transfer of records to the Archives and Records Management Working Group (ARMWG) is a required step in the separation process and that ARMWG confirms receipt of records transferred by staff members in accordance with the Secretary-General's bulletin on "Record-keeping and the Management of United Nations Archives".	Important	C	Action completed	Implemented
3	ICTR should review and monitor the check-out process to ensure, prior to staff members separating from ICTR and in order to timely disburse final entitlements, that: (a) all the steps in the check-out process are timely completed; and (b) all the separation documents are completed as required.	Important	O	Receipt of evidence that separation documents are timely completed, as required.	30 September 2015

² Critical recommendations address significant and/or pervasive deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance cannot be provided regarding the achievement of control and/or business objectives under review.

³ Important recommendations address important deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

⁴ C = closed, O = open

⁵ Date provided by ICTR in response to recommendations.

APPENDIX I

Management Response

Management Response

Audit of the staff separation process in the International Criminal Tribunal for Rwanda

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	ICTR should ensure that: (a) staff members prepare handover notes, which their supervisors should formally acknowledge prior to check-out; (b) all staff separating from the Tribunal verify and certify their attendance records, and signed copies are retained on file; and (c) performance appraisals are completed for all staff prior to their checking out, and signed copies are retained on file.	Important	Yes	All Programme Managers	30 September 2015	The ICTR takes note of the recommendation but would like to state the following: <ol style="list-style-type: none"> 1. There are three recommendations in one and each one of them requires different individuals to be responsible for implementation. Therefore the recommendations should be separated for purpose of enhancing ability to monitor and report on the implementation. 2. It will be difficult to ensure that all staff members have completed performance appraisals before their departure from ICTR given that many of the ICTR staff members are lawyers going back to their practices after completing their work in ICTR and others join private firms. They therefore do not see the usefulness of UN performance evaluation

¹ Critical recommendations address significant and/or pervasive deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance cannot be provided regarding the achievement of control and/or business objectives under review.

² Important recommendations address important deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

Management Response

Audit of the staff separation process in the International Criminal Tribunal for Rwanda

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p>report in their future work after ICTR. However, ICTR will try to ensure that as many staff members as possible complete their performance appraisals. Completion of performance appraisals is a goal under the performance appraisals of supervisors but there are cases where the staff members who are departing do not see the need of taking with them completed performance appraisals.</p> <p>3. Handover process is considered very important for purposes of continuity especially given that SC resolutions 1966 is very clear on what needs to be handed over to MICT after closure of ICTR. However, it should be noted that staff members in the office of Prosecutor and Chambers who are dealing with trials/appeal cases, investigations and tracking, normally work in teams. The head of the team is responsible of ensuring that the each member of the team</p>

Management Response

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Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p>provides information that goes into a common data base which is accessible by all team members.</p> <p>Thus individual handover in such cases is not necessary or relevant from the junior officers since the head of the team is accountable for the accuracy of the database used by the remaining team members. This means that centralizing handover of substantive work/processes will only be very cumbersome due to the independent nature of the three different organs of the Tribunal.</p> <p>It should be noted that centralization of the all administration process is possible and is currently being carried out under the responsibility of Administration. Nonetheless, in order to address the concerned weaknesses noted an administrative instruction will be issued reminding the heads of the three different organs to prepare procedures</p>

Management Response

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Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						of handover and reminding the supervisors to ensure that all departing staff members sign off a handover note for control and record purposes.
2	ICTR should ensure that transfer of records to the Archives and Records Management Working Group (ARMWG) is a required step in the separation process and that ARMWG confirms receipt of records transferred by staff members in accordance with the Secretary-General's bulletin on "Record-keeping and the Management of United Nations Archives".	Important	Yes	Chief of Information Technology Services Section	Implemented	The ICTR has fully implemented this recommendation. This requirement is already contained in the check-out form and as such it is already part of the check-out process.
3	ICTR should review and monitor the check-out process to ensure, prior to staff members separating from ICTR and in order to timely disburse final entitlements, that: (a) all the steps in the check-out process are timely completed; and (b) all the separation documents are completed as required.	Important	Yes	All Programme Managers	30 September 2015	<p>ICTR will put extra efforts to ensure that all steps in the check-out process are completed in a timely manner and complete the separation documents as required.</p> <p>However, ICTR puts on record that certain delays in the process are caused by some staff members themselves who fail to provide valid contact details making it possible to contact them after separation. Similarly there are delays caused by staff members who provide wrong bank accounts.</p> <p>Furthermore delays caused by the UNJSPF are not within the control of</p>

Management Response

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Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						ICTR since communication between staff members and pension fund is not copied to ICTR.