



INTERNAL AUDIT DIVISION

REPORT 2018/018

Audit of leave and attendance in the United Nations Mission in the Republic of South Sudan

Control weaknesses and lapses in the administration of leave and attendance of personnel could result in financial losses to the Mission and have an adverse impact on its operational effectiveness

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Audit of leave and attendance in the United Nations Mission in the Republic of South Sudan

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of leave and attendance in the United Nations Mission in the Republic of South Sudan (UNMISS). The objective of the audit was to assess the adequacy and effectiveness of controls over the monitoring and approval of leave and accuracy of leave records in UNMISS. The audit covered the period from 1 July 2015 to 30 September 2017 and included: migration of leave balances from the Field Support Suite (FSS) to Umoja; administration of leave and attendance of international and local staff, United Nations volunteers (UNVs), uniformed personnel and government-provided personnel; and processing of danger pay allowance.

There were control weaknesses and lapses in approving leave and ensuring the accuracy of leave records. UNMISS needed to strengthen supervisory review and approval process for leave applications, and remind personnel of their responsibility and accountability for accurately recording leave and attendance, and providing supporting documentation for relevant leave types.

OIOS made nine recommendations. To address issues identified in the audit:

- UNMISS needed to:
 - Remind staff of their responsibility and accountability for recording leave and attendance in Umoja and FSS;
 - Implement measures to prevent and detect premature application for rest and recuperation leave, and leave approvers should exercise due diligence in the review and approval of leave applications and leave reports;
 - Ensure: (a) staff leave and entitlements are within the allowable limits, and make necessary adjustment to correct staff leave records; and (b) that the UNV Support Office adequately reviews and monitors leave and attendance of volunteers, and adjust leave records of staff members with inaccurate balances;
 - Establish a mechanism to capture time spent outside the designated danger pay area and make necessary adjustment to danger pay allowances to staff;
 - Review all danger pay allowances to identify and recover overpayments including \$182,742 related to the 71 staff reviewed;
 - Implement monitoring controls to ensure negative annual leave balances do not exceed the allowable limit of 10 days; and
 - Ensure that overtime hours are pre-approved by the Director of Mission Support and remind staff and heads of sections/units of their responsibility to comply with relevant procedures and guidelines governing overtime hours.

- The Regional Service Centre in Entebbe (RSCE) needed to review and reconcile migrated leave data from FSS to Umoja for both international and local staff, and provide evidence on post-load validation procedures and adjustment of leave balances, where needed.

UNMISS accepted the recommendations and has initiated action to implement them. RSCE did not accept the recommendation to review and reconcile migrated leave data from FSS to Umoja for both international and local staff, and adjust leave balances accordingly. Based on the large number of samples tested and the significant number and percentage of exceptions noted (discrepancies: in 88 of 96 international staff; and in all but one of the 1,301 records reviewed for local staff), the entire record could not be relied upon and therefore needed to be reviewed. OIOS closed the recommendation based on RSCE acceptance of the residual risks. This unaccepted recommendation may be reported to the General Assembly in the next OIOS annual report.

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Audit of leave and attendance 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 leave and attendance in the United Nations Mission in the Republic of South Sudan (UNMISS).
2. Leave and attendance for international and local civilian staff in UNMISS is managed in Umoja and administered by human resources partners at the Regional Service Centre in Entebbe (RSCE). The UNMISS Human Resources Section is responsible for providing guidance and support to staff on relevant leave and attendance regulations and rules. The United Nations Volunteer (UNV) Support Office administers the leave and attendance of UNVs. Other components including military staff officers, United Nations Police (UNPOL) and the Corrections Section are responsible for monitoring leave and attendance records of their staff and for submitting to the Human Resources Section relevant reports on staff absences.
3. Leave and attendance records were maintained as follows: in Umoja for international civilian and national staff since November 2015 and November 2016 respectively; in the civilian police personnel leave database (developed in-house) for UNPOL and government-provided personnel; in the military personnel leave database for military staff officers; and in the Field Support Suite (FSS) for UNVs.
4. Various administrative instructions and guidelines govern the management of leave and attendance for civilian staff including: United Nations Staff Regulations and Rules; ST/AI/1999/13 on recording of attendance and leave; ST/AI/2005/3 on sick leave; ST/AI/2011/7 on rest and recuperation (R&R); ST/AI/2013/3 on official travel; and ST/AI/2005/2 on family leave, maternity leave and paternity leave. The Departments of Peacekeeping and Field Support (DPKO/DFS) Experts on Mission Manual and the guidelines for non-uniformed civilian government-provided personnel on assignment with United Nations peacekeeping and special political missions provide guidance on leave and attendance for military staff officers and government-provided corrections personnel, respectively. UNPOL is guided by mission-specific standard operating procedures and the international UNV handbook provides the conditions of service for volunteers.
5. The Human Resources Section is headed by a Chief Human Resources Officer at the P-5 level who is supported by 31 staff comprising 3 professional staff, 12 field support staff and 16 national staff.
6. Comments provided by UNMISS and DFS and the Department of Management are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

7. The objective of the audit was to assess the adequacy and effectiveness of controls over the monitoring and approval of leave and accuracy of leave records in UNMISS.
8. This audit was included in the 2017 risk-based work plan of OIOS due to a growing concern from UNMISS management about the impact of staff leave and absences on the overall performance of the Mission.
9. OIOS conducted this audit from August to November 2017. The audit covered the period from 1 July 2015 to 30 September 2017. Based on an activity-level risk assessment, the audit covered higher and

medium risk areas in the leave and attendance of UNMISS personnel, which included: migration of leave balances from FSS to Umoja; administration of leave and attendance of international and local staff, UNVs, uniformed personnel and government-provided personnel; and processing of danger pay allowance.

10. The audit methodology included: (a) interviews of key personnel; (b) reviews of relevant documentation and supporting documents; (c) analytical reviews of data; and (d) sample testing of leave records using a judgmental sampling approach.

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

III. AUDIT RESULTS

A. Leave and attendance records of civilian staff

Recording and monitoring of leave and attendance of civilian staff needed improvement

12. Administrative instructions on the recording of leave and attendance require UNMISS to ensure effective internal controls over leave and attendance of its staff. International staff are responsible and accountable for accurately recording their absences in the Umoja self-service portal. Supervisors are expected to monitor leave and attendance of staff.

13. A review of leave records of civilian personnel indicated the following control lapses in the administration of leave and attendance:

(a) Absences were not charged against any type of leave in Umoja and FSS

14. International staff members did not always record in Umoja absences from the Mission. These pertained to days spent outside the Mission in excess of approved leave. Records of 17 out of 30 international staff showed 103 days of unrecorded absences from the Mission area resulting in overstated leave balances and overpayment of danger pay for days spent outside the Mission area.

(b) Rest and recuperation leave and entitlement travel were taken in advance

15. Administrative instruction on R&R (ST/AI/2011/7) grants staff members R&R leave of five consecutive calendar days plus actual travel time to and from the R&R destination, or a total of seven days not charged to annual leave. The R&R cycle for UNMISS is every six weeks or 42 days from the previous R&R leave. United Nations staff rules require international staff returning from family visit travel or home leave to spend at least three months of continuous service in the Mission area before being entitled to another home leave or family visit travel. In addition, staff are entitled to two reverse educational grant travels in respect of an enrolled dependent child every year on the condition that no home leave is taken in the same year.

16. Leave records for 60 international staff showed that 14 international staff took R&R leave on 18 occasions before the six-week leave cycle or 42 days from their previous R&R leave. One staff member took home leave within three months of returning from a family visit travel and took two reverse educational grant travel in the same year that he took home leave. OIOS noted that the configuration of Umoja and FSS do not preclude staff from applying for their R&R leave and other entitlement travels in advance, thereby necessitating adequate supervisory and human resources partners' review of staff eligibility prior to leave approvals.

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

17. Administrative instruction on sick leave (ST/AI/2005/3) provides that sick leave during a period of annual leave may be approved if the illness is certified and for more than five working days in a seven-day period. Otherwise, the entire period of absence should be charged to annual leave. The Mission is required to certify sick leave upon presentation of a medical certificate or completed medical service form for up to a maximum of 20 days in a year. Sick leave in excess of 20 days should be certified by the Medical Services Division at United Nations Headquarters. Staff members shall inform their supervisors of their condition no later than 20 days from the start of absences due to illness or injury. Administrative instruction on R&R (ST/AI/2011/7) prohibits staff from combining uncertified sick leave with R&R leave.

18. Also, according to the UNV conditions of service, staff can accrue 2.5 days sick leave per month, or a total of 30 days in one year. Unused certified sick leave days can be carried over to UNVs' next contract duration, if extended, but cannot exceed 30 working days at any time.

19. OIOS review of sick leave records of 100 international staff and UNVs indicated inadequate monitoring of certified and uncertified sick leave as follows:

- Certifying officers approved certified sick leave of less than five working days in a consecutive seven-day period while nine staff and six UNVs were on annual leave;
- Two international staff and four UNVs combined uncertified sick leave with R&R;
- One UNV exceeded the maximum certified sick leave allowed during a contract period (30 days) by five days. However, excess days were not charged against annual leave but recorded as certified sick leave;
- The UNV Support Office recorded absences of three UNVs as certified sick leave although the concerned UNVs did not submit medical certificates. There was also one UNV that was on certified sick leave in excess of 20 days that was not certified by the Medical Services Division in the Department of Management;
- Six UNVs submitted leave reports beyond 20 days from the date of commencement of illness or injury; and
- The UNV Support Office incorrectly recorded in leave cards the leave of three UNVs as certified sick leave although the UNVs had submitted leave requests and leave reports for R&R and annual leave.

(d) Maternity and paternity leave were not adequately monitored

20. United Nations Staff Rules provide for maternity and paternity leave for a maximum of 16 weeks and 8 weeks, respectively with full pay for eligible international and local staff. Staff are required to submit, in Umoja, a birth certificate of the newborn child together with the leave report upon return from maternity/paternity leave.

21. The conditions of service for UNVs also grant 16 consecutive weeks of maternity leave and UNVs are required to submit to the UNV Support Office a medical certificate from a qualified medical physician

or midwife stating the expected due date of birth. For paternity leave, qualified UNVs are entitled to 10 days leave to be taken within the first three months following the child's date of birth.

22. Leave records of 35 international and local staff and 35 UNVs that took maternity and paternity leave indicated the following:

- Two staff and one UNV exceeded the maximum period of maternity leave allowed by 25, 8 and 9 days respectively;
- Six staff and 13 UNVs did not submit their children's birth certificates. Five international staff were being paid dependency allowance relating to the new dependents while the sixth one had not, at the time of the audit, declared the new-born as an additional dependent. The 13 UNVs had already reached the three-dependent maximum rate of family allowance, hence they did not submit a request to update dependency status after taking paternity leave;
- Nine staff did not submit maternity leave reports in Umoja upon return from their maternity leave. Five of them had previously raised their request for maternity leave in FSS but leave administration had been migrated to Umoja upon their return to the Mission after maternity leave;
- A local staff member took paternity leave in 2016 without submitting a leave report in FSS and the required birth certificate; and
- One UNV took paternity leave beyond three months without approval from the date of birth of the child.

(e) Leave for learning and training was not adequately monitored

23. Special leave may be granted at the request of a staff member holding a fixed-term or continuing appointment for advanced study or research in the interest of the United Nations. The conditions of service for UNVs grant learning and training leave up to 10 working days per 12 consecutive months of assignment. However, the Mission may approve training leave for UNVs for a maximum of 20 days in a year. Learning and training leave should be approved by the supervisor. UNVs are also required to submit in FSS a certificate of completion upon return from learning and training leave.

24. No international staff member in UNMISS took special leave during the period under audit. Out of seven UNVs that took external learning and training leave: (a) one was on training leave for 20 days in excess of the 18 days that was approved by the Chief Human Resources Section; and (b) five UNVs did not submit any evidence to support their attendance at the approved training courses.

25. The above lapses in the various types of leave resulted because supervisors and leave approvers did not adequately review and monitor the leave and attendance of staff and UNVs to ensure: (a) eligibility for various entitlement and adherence to relevant rules and policies; and (b) leave taken by staff and UNVs did not exceed the maximum limits and that all required documentation is submitted. Also, the self-service feature in Umoja requires all staff to be responsible for knowing leave and attendance rules and procedures including seeking approvals and submitting relevant supporting evidence.

26. Lack of adequate and effective controls over leave and attendance increases the risk of abuse of leave entitlements and reduced productivity due to the absence of staff members from the Mission.

- (1) UNMISS should remind: (a) staff members and United Nations volunteers of their responsibility and accountability for recording leave and attendance in Umoja and Field Support Suite; and (b) supervisors and human resources partners to adequately review and monitor leave and attendance of staff members.**

UNMISS accepted recommendation 1 and stated that it was regularly reminding all staff on the importance of correctly recording absences from the Mission and on the implications of non-compliance with rules and regulations on leave and attendance. In November 2017, UNMISS appointed a Human Resource Officer as a full-time Mission focal point for leave and attendance monitoring, who initiated meetings with section chiefs and programme managers with a view to implementing practical control mechanisms for tracking staff on absences from Mission. Recommendation 1 remains open pending receipt of evidence that the Mission has conducted awareness campaign among Mission personnel of their responsibility and accountability for recording leave and attendance in Umoja and FSS.

- (2) UNMISS and the Regional Service Centre in Entebbe should implement measures to prevent and detect premature application for rest and recuperation leave, and leave approvers should exercise due diligence in the review and approval of leave application and reports.**

UNMISS and RSCE accepted recommendation 2. UNMISS stated that it would continue to increase awareness of staff members and leave approvers through training on their respective responsibilities for entering R&R entitlement in Umoja and how to prevent premature application. UNMISS emphasized that RSCE had full delegation of authority from missions to review the eligibility of staff members for all types of leave; RSCE was the final approver for R&R leave. RSCE stated that it would exercise due diligence in reviewing and approving or rejecting leave requests. Recommendation 2 remains open pending receipt of evidence of measures implemented to prevent and detect premature application for R&R.

- (3) UNMISS and the Regional Service Centre in Entebbe should implement measures to ensure staff leave and entitlements are within allowable limits, and make necessary adjustment to correct staff leave records.**

UNMISS and RSCE accepted recommendation 3. UNMISS stated that it would conduct training sessions and awareness campaign among staff members and leave approvers on their responsibilities to ensure leave and entitlements were within allowable limits. UNMISS emphasized that RSCE had full authority to make necessary adjustments in Umoja to correct errors in leave and attendance records. RSCE agreed to effect adjustments in leave records based on actual attendance, where necessary. Recommendation 3 remains open pending receipt of evidence of measures implemented to ensure that staff leave and entitlements are within allowable limits and that necessary adjustments are made to correct leave records.

- (4) UNMISS should take steps to ensure that the United Nations Volunteer Support Office adequately reviews and monitors leave and attendance of volunteers including submission of all relevant supporting documents, and adjust leave records of staff members with inaccurate balances.**

UNMISS accepted recommendation 4 and stated that it would develop a checklist to be used by leave approvers and to guide them on addressing key issues on leave and attendance. UNMISS would also prepare guidance on documentation and processing of UNVs' leave entitlements. Recommendation 4 remains open pending receipt of evidence of implementation of the checklist and guidance on the

documentation and processing of UNVs leave entitlements and adjustment of inaccurate leave balances.

Processing of danger pay allowance needed improvement

27. United Nations Staff Rules stipulate that staff are not eligible for danger pay allowance for days spent away from the duty station on annual leave or any type of special leave, and on official business travel exceeding seven days. Mission Directive No. 2016/09 on evacuation of UNMISS personnel also states that danger pay is not payable during evacuation and non-working days spent outside the danger area.

28. Verification of records related to 71 international staff indicated that UNMISS incorrectly paid danger pay allowance for periods that staff were away from the duty station on annual leave, special leave, sick leave, evacuation, or on official business travel exceeding seven days. This occurred because staff had not communicated absences to their respective human resource partner and the Mission had not adequately communicated this requirement to staff. Also, UNMISS did not have a system to adequately monitor staff absences from the danger area. This resulted in overpayment of danger pay totaling \$182,742 that had not yet been recovered from staff.

29. Umoja did not have a mechanism to automatically capture absences in relation to the payment of danger pay and did not allow staff members to raise leave requests for non-working days such as weekends and holidays. As a result, days spent outside the danger area were not taken into account when computing danger pay unless such days were attached to other leave types or specifically recorded as “no danger pay” days. OIOS has raised the issue of system limitation with the Umoja team in a separate audit. Pending action by the Umoja team, there was a need for UNMISS to put in place compensatory controls to prevent overpayments of danger pay.

(5) UNMISS and the Regional Service Centre in Entebbe should establish a mechanism to capture time spent outside the designated danger pay area including annual leave absences, official business trips, holidays and long weekends, and make necessary adjustment to danger pay allowances paid to staff.

UNMISS and RSCE partially accepted recommendation 5. UNMISS stated that it was increasing awareness through briefing sessions with time management monitors and staff members at the section/unit level to equip them with the knowledge and skills to correctly record and adjust leave. In addition to the existing Mission directives and broadcasts, it would issue a new directive to: guide all staff members on the requirement to fill a Movement of Personnel form for all travel inside or outside the Mission area; and remind staff members to continue to advise the Human Resources Section for the correct deduction of danger pay. As a temporary solution, pending Umoja system enhancement to automatically capture absences in relation to computation of danger pay, the Human Resources Section would provide manual time and attendance sheets to managers and time attendance focal points to be used in monitoring staff members' absences from the duty station which were not entered in Umoja due to functional restrictions of the system, and absences not recorded on time due to negligence or mistake. UNMISS was of the view that the related system limitation issue had to be resolved by United Nations Headquarters and the Umoja Team. RSCE stated that it had proposed measures to strengthen time and attendance monitoring and reporting mechanism in the Mission, and would work with UNMISS Human Resource Section and staff members to amend/rectify related Umoja records for noted variations between actual attendance and approved leave. Recommendation 5 remains open pending receipt of evidence that UNMISS and RSCE are correctly capturing time spent by staff members outside the designated danger pay area for accurate computation of danger pay allowances.

(6) UNMISS and the Regional Service Centre in Entebbe should review all danger pay allowances that have been paid to staff and recover overpayments including \$182,742 related to the 71 staff reviewed.

UNMISS and RSCE accepted recommendation 6 and stated that they were working to ensure all danger pay allowances identified in the audit report were reviewed for accuracy, and that staff members were providing evidence, that records were corrected and that recoveries were made as appropriate. Recommendation 6 remains open pending receipt of evidence that UNMISS and RSCE have reviewed danger pay allowances paid and recovered all identified overpayments.

Monitoring of carry-over of annual leave was adequate

30. United Nations Staff Rules provide that staff holding fixed-term or continuing appointments may accumulate and carry forward up to a maximum of 60 working days of annual leave by 1 April of each year and 18 days for staff holding temporary appointments. The conditions of service of UNVs provide that unused annual leave up to 30 days can be carried forward in the case of contract extensions.

31. Umoja automatically limits the number of days carried forward as of 1 April of each year, or at the start of a leave cycle.

32. OIOS noted 10 UNVs with excessive carry-over limits as of 1 April 2016 due to lapses in monitoring by the UNV Support Office in their previous missions. The UNMISS UNV Support Office advised that excess annual leave balances for the 10 UNVs that joined UNMISS in 2017 were incorrectly carried over from previous missions as of 1 April 2016. Eight of them had zero annual leave balances as of their entry of duty dates in UNMISS. In two cases, the UNV Support Office indicated that necessary adjustments would be made to the leave records of concerned staff. Although FSS does not have a mechanism to automatically enforce the annual carry-over limits, the UNV Support Office adequately monitored carry-over of annual leave balances in 2017 as indicated by a zero occurrence of excessive carry-over in that year.

Monitoring of negative annual leave balances needed improvement

33. United Nations Staff Rules and the conditions of service of UNVs provide that a staff member with a fixed-term or continuing appointment shall accrue annual leave at the rate of 2.5 days per month. Staff may, in exceptional circumstances, be granted advance annual leave up to a maximum of 10 working days, provided that his/her service is expected to continue for a period beyond that necessary to accrue the advanced leave.

34. A review of annual leave records of international and local staff and UNVs indicated the following:

- As of 1 April 2016, five international and local staff had excess advance (negative) annual leave balances ranging from 3 to 14 days over the maximum of 10, with an average of 7.6 excess days. There were also seven UNVs with excess advance annual leave balances ranging from 11 to 111 days, with an average of 27 days; and
- As of 1 April 2017, 20 international and local staff had excess (negative) annual leave balances ranging from 1 to 15.5 days over the maximum of 10, with an average of 4.8 excess days. As at 22 November 2017, all 20 staff still had negative annual leave balances in addition to 26 other staff members.

35. Umoja does not limit the number of leave days that can be taken in advance and there was no compensating control or manual checks by approvers and human resources officers to ensure advance leave balances were within tolerable limits. The UNV Support Office stated that, in general, the Office does not approve advance leave beyond 10 days but deducts staff absences in excess of approved leave days from their annual leave balances and this sometimes results in excess negative leave balance. In such instances, the Office would deduct negative balances from the final entitlements of UNVs.

36. As of the audit date, five of the eight UNVs with excess advance annual leave had left the Mission. The UNV Support Office provided evidence that negative annual leave balances totaling 114 days were deducted from repatriation payments made to three of the five. Repatriation payments to the other two UNVs with negative leave balances of 11 days were still pending processing. The remaining three of the eight UNVs had earned enough annual leave to cover their negative balances.

37. Allowing staff members to incur advance leave in excess of the prescribed 10 days could result in financial losses to the Organization. OIOS has raised the issue of system limitation with the Umoja team in a separate audit. Pending action by the Umoja team, there was a need for UNMISS to put in place compensatory controls to prevent advance leave balances beyond the allowable 10 days. *The Department of Management explained that Umoja was not configured to strictly enforce the 10-day advance annual leave limit due to operational exigencies.*

(7) UNMISS should implement a compensatory control to adjust negative annual leave balances where they have exceeded the allowable limit of 10 days.

UNMISS and RSCE accepted recommendation 7. UNMISS stated that Umoja settings did not limit the number of days a staff member could avail in advance, and quota balances were made available to individual staff members only on application and following the approval of the Chief of Human Resources Section. UNMISS emphasized that leave approvers and time managers have the responsibility to review before approving leaves. However, it would conduct training sessions and an awareness raising campaign to both staff members and leave approvers to remind them of this process. Recommendation 7 remains open pending receipt of evidence of compensatory controls to adjust negative annual leave balances exceeding the limit of 10 days.

The Mission needed to ensure accuracy of leave balances migrated to Umoja

38. The Umoja Deployment Guide required Umoja process experts and deployment teams to perform post-load validation of leave balances transferred from FSS to Umoja to ensure the accuracy of data transferred. UNMISS had to provide the pre-load data for uploading in the system and RSCE had to undertake post-load validation procedures after the data migration.

39. Umoja foundation 1 was implemented in UNMISS on 1 November 2015 (for international staff) and 1 November 2016 (for national/local staff) and at this time, the Mission started using the system to process and record staff leave and attendance. There were collaborative efforts between the Human Resources Section, RSCE and the Field Personnel Division of DFS in determining leave balances in FSS, the legacy system, prior to migration to Umoja.

40. A comparison of the pre-load data for 96 staff as of 1 November 2015 with the annual leave balances migrated to Umoja on the same dates indicated that leave balances for 88 staff differed from the balances per the pre-load data. Examples of variance are shown in Table 2.

Table 2

Migrated annual leave balances to Umoja (International staff members)

<i>Sample No.</i>	<i>Leave balance per pre-load data as of 1 Nov. 2015</i>	<i>Leave balance migrated to Umoja as of 1 Nov. 2015</i>	<i>Variance</i>
1	-6.5	7	-13.5
2	-13.5	0	-13.5
3	-7.5	6	13.5
4	0.5	15.0	-14.5
5	-9.5	5.0	-14.5
6	--	14.5	-14.5
7	4.5	10.0	-14.5
8	0.5	16.0	-15.5
9	-4.5	12.0	-16.5
10	-2.5	14.0	-16.5
11	-14.5	2.0	-16.5
12	-5.5	12.0	-17.5
13	-1.5	16.0	-17.5
14	-0.5	19.0	-19.5
15	-5.5	17.0	-22.5
16	-5.5	35.0	-40.5
17	-0.5	52.5	-53.0

41. A similar comparison of leave balances of local staff, migrated in November 2016, showed variances between the pre-load data and the annual leave balances uploaded to Umoja for all but one of 1,301 records reviewed. In 636 records, annual leave balances uploaded to Umoja as of 1 November 2016 were lower than balances per the pre-load data by an average of about 9 days. For the other 665 records, annual leave balances were higher than the balances per the pre-load data by an average of 8 days. OIOS noted significant increases in migrated annual leave balances of 225 local staff ranging from 10 to 73 days with an average of 16 days. In summary, the net excess of migrated international and national staff annual leave balances into Umoja for the sample reviewed was 544 days.

42. There was no evidence that RSCE performed post-load verification of leave balances migrated to Umoja. The above variances and lack of evidence to document post-load verification increased the possibility of inaccurate leave balances and staff entitlements and inaccurate financial reporting of accrued liabilities.

(8) The Regional Service Centre in Entebbe should review and reconcile migrated leave data from the Field Support Suite to Umoja for both international and local staff, and provide evidence on post-load validation and adjustment of leave balances, where needed.

RSCE did not accept recommendation 8 and stated that post-load validation was coordinated and performed centrally by United Nations Headquarters at the time of data migration in November 2015 for international staff members and in November 2016 for national staff members. It was a massive exercise that used up a lot of corporate resources and final products were deemed acceptable by the business owners at certain quality tolerance levels. Staff members were also asked to review and validate their leave balances and contact Human Resources in cases of erroneous upload. RSCE further stated that in case of isolated cases of errors, it is prepared to receive, review and rectify the

records as applicable; but to conduct a complete review of migrated data cannot be accommodated with its limited resources and technical capability. The Department of Management explained that post-load validation was coordinated centrally by DFS for the November 2015 migration and the Umoja Office for the November 2016 migration, and that, for the earlier migration, the Office of Human Resources Management issued the Guidelines on Time and Attendance conversion and recording procedures, which included information on adjustment of leave balances as converted. Based on the large number of samples tested and the significant number and percentage of exceptions noted (discrepancies: in 88 of 96 international staff; and in all but one of the 1,301 records reviewed for local staff) and detailed above, the entire record could not be relied upon and therefore needed to be reviewed. This unaccepted recommendation may be reported to the General Assembly indicating management's acceptance of residual risks.

Overtime hours were not approved by the Director of Mission Support

43. The United Nations guidelines for overtime and compensatory time-off require sections to obtain advance approval of the Director of Mission Support (DMS) for overtime work. The guidelines also provide that, in the interest of staff health and efficiency of service, supervisors should not require staff to work more than 40 hours of overtime in any month, except during unusually heavy work needs.

44. Sixteen of 17 national staff with overtime hours totaling 2,377 from November 2016 to September 2017 worked with the Public Information Office and used their overtime credits to accrue compensatory time-off. However, overtime hours were not approved by the DMS because the Public Information Office was not aware of the need to obtain the Director's approval. There were also seven staff with over 40 hours of overtime in a month, with additional overtime hours ranging from 2 to 20 hours. There was one staff with 60 hours of overtime in April 2017 and another staff with 53 hours overtime in July 2017.

45. Absence of approval by the DMS increases the risk of abuse of overtime hours. Also extended working hours over a long period of time could have a negative impact on the health of the staff.

(9) UNMISS should take action to ensure that overtime hours are pre-approved by the Director of Mission Support and remind staff and heads of sections/units of their responsibility to comply with relevant procedures and guidelines governing overtime hours.

UNMISS accepted recommendation 9 and stated that a broadcast was sent out to UNMISS personnel on 30 November 2017 to remind all staff and supervisors of the requirement to obtain pre-approval from the DMS for overtime needs. Supervisors would be further sensitized, through an awareness campaign, to enforce full compliance with the requirements when approving overtime in Umoja. Recommendation 9 remains open pending receipt of evidence of compliance with overtime rules, including pre-approval by the DMS of overtime hours.

B. Leave and attendance records of uniformed personnel

Administration of leave and attendance of UNPOL needed improvement

46. The standard operating procedures for UNPOL serving in UNMISS permits officers to use earned compensatory time-off days combined with 12 annual leave days for absence from the Mission for a maximum of 24 days. The procedures also require that 100 per cent of mission subsistence allowance (MSA) be deducted for unauthorized absences. Leave and attendance of police officers is managed and administered using an in-house developed database. Leave requests should be approved by the following

individuals: unit chief or immediate supervisor; designated human resources officer in their office; and designated leave approver in the Police Headquarters in Juba.

47. A review of UNPOL leave database for the month of April 2017 indicated that 25 officers took unauthorized absences ranging from 1 to 15 days over their approved leave due to delayed return to the Mission area. Consequently, 15 of the 25 officers exceeded the 24-day maximum period of absence, with 1 officer exceeding the limit by 39 days. Also, UNMISS did not deduct MSA related to unauthorized absences totaling \$5,136 for 8 of the 25 officers in April 2017 and recovery action was still pending as at 22 November 2017.

48. This resulted because of inadequate review and supervision of the leave and attendance of police officers. Unauthorized and prolonged absences of UNPOL diminishes the ability of the Mission's police component to maintain the minimum staffing levels which could adversely affect implementation of the Mission's mandate.

49. Subsequent to the fieldwork, UNMISS: implemented a mechanism to promptly deduct overpaid MSA for police personnel from the following month's payroll or final payment prior to repatriation; and in collaboration with RSCE, developed a database in FSS for more efficient and accurate tracking of leave and attendance of UNPOL. In view of the action taken, OIOS did not make a recommendation.

Inadequate maintenance of the leave database for government-provided personnel

50. Administration of leave and attendance for government-provided personnel is governed by the DPKO/DFS guidelines on civilian and non-uniformed, government-provided personnel. Government-provided personnel are required to submit manual leave requests and the Human Resources Section is required to track and monitor leave and absence records using in-house database.

51. Manual leave requests of government-provided personnel were timely submitted and approved but the Human Resources Section did not timely upload leave records in the database. As at 4 October 2017, the Human Resources Section had not created personnel accounts in the database for five of seven corrections officers that took leave in April 2017. The staff responsible for this task indicated that uploading absent data of government-provided personnel was done only once, at the end of the individual's tour of duty or when the concerned officer was about to check out from the Mission.

52. Delayed uploading of leave data resulted in incomplete and inaccurate leave and attendance records and there was also the risk of misplaced manual records prior to individuals checking out of the Mission. This resulted because of inadequate supervision in the Human Resources Section of the staff responsible for maintaining the leave database of government-provided personnel.

53. UNMISS in collaboration with RSCE developed a database in FSS for more efficient and accurate tracking of leave and attendance of government-provided personnel. Based on actions already implemented, OIOS makes no recommendation.

IV. ACKNOWLEDGEMENT

54. 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.

(Signed) Eleanor T. Burns
Director, Internal Audit Division
Office of Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

Audit of leave and attendance in the United Nations Mission in the Republic of South Sudan

Rec. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
1	UNMISS should remind: (a) staff members and United Nations volunteers of their responsibility and accountability for recording leave and attendance in Umoja and Field Support Suite; and (b) supervisors and human resources partners to adequately review and monitor leave and attendance of staff members.	Important	O	Receipt of evidence that the Mission has conducted awareness campaign among Mission personnel of their responsibility and accountability for recording leave and attendance in Umoja and FSS.	31 March 2019
2	UNMISS and the Regional Service Centre in Entebbe should implement measures to prevent and detect premature application for rest and recuperation leave, and leave approvers should exercise due diligence in the review and approval of leave application and reports.	Important	O	Receipt of evidence of measures implemented to prevent and detect premature application for R&R.	31 March 2019
3	UNMISS and the Regional Service Centre in Entebbe should implement measures to ensure staff leave and entitlements are within allowable limits, and make necessary adjustment to correct staff leave records.	Important	O	Receipt of evidence of measures implemented to ensure that staff leave and entitlements are within allowable limits and that necessary adjustments are made to correct leave records.	31 March 2019
4	UNMISS should take steps to ensure that the United Nations Volunteer Support Office adequately reviews and monitors leave and attendance of volunteers including submission of all relevant supporting documents, and adjust leave records of staff members with inaccurate balances.	Important	O	Receipt of evidence of implementation of the checklist and guidance on the documentation and processing of UNVs leave entitlements and adjustment of inaccurate leave balances.	31 March 2019
5	UNMISS and the Regional Service Centre in Entebbe should establish a mechanism to capture time spent outside the designated danger pay area including annual leave absences, official business	Important	O	Receipt of evidence that UNMISS and RSCE are correctly capturing time spent by staff members outside the designated danger pay area for accurate computation of danger pay allowances.	31 March 2019

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

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

³ C = closed, O = open

⁴ Date provided by UNMISS, DFS and the Department of Management in response to recommendations.

STATUS OF AUDIT RECOMMENDATIONS

Audit of leave and attendance in the United Nations Mission in the Republic of South Sudan

Rec. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
	trips, holidays and long weekends, and make necessary adjustment to danger pay allowances paid to staff.				
6	UNMISS and the Regional Service Centre in Entebbe should review all danger pay allowances that have been paid to staff and recover overpayments including \$182,742 related to the 71 staff reviewed.	Important	O	Receipt of evidence that UNMISS and RSCE has reviewed danger pay allowances paid and recovered all identified overpayments.	31 March 2019
7	UNMISS should implement a compensatory control to adjust negative annual leave balances where they have exceeded the allowable limit of 10 days.	Important	O	Receipt of evidence of compensatory controls to adjust negative annual leave balances exceeding the limit of 10 days.	31 March 2019
8	The Regional Service Centre in Entebbe should review and reconcile migrated leave data from the Field Support Suite to Umoja for both international and local staff, and provide evidence on post-load validation and adjustment of leave balances, where needed.	Important	C	Recommendation has been closed without implementation and may be reported to the General Assembly indicating management's acceptance of residual risks.	Not applicable
9	UNMISS should take action to ensure that overtime hours are pre-approved by the Director of Mission Support and remind staff and heads of sections/units of their responsibility to comply with relevant procedures and guidelines governing overtime hours.	Important	O	Receipt of evidence of compliance with overtime rules, including pre-approval by the DMS of overtime hours.	31 March 2019

APPENDIX I

Management Response

Management Response

Audit of leave and attendance in the United Nations Mission in the Republic of South Sudan

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNMISS should remind: (a) staff members and United Nations volunteers of their responsibility and accountability for recording leave and attendance in Umoja and Field Support Suite; and (b) supervisors and human resources partners to adequately review and monitor leave and attendance of staff members.	Important	Yes	Director of Mission Support, UNMISS	First quarter of 2019	<p>UNMISS regularly sends out directives and broadcasts on the importance of correctly recording absences and the implications of non-compliance with United Nations rules and regulations pertaining to leave and attendance for both staff and managers.</p> <p>In November 2017, UNMISS appointed a Human Resources Officer as a full-time mission focal point in charge of leave and attendance monitoring. The focal point has initiated ongoing meetings with all section chiefs and programme managers, as well as field offices, to discuss and implement, where possible, practical control mechanisms for tracking absences and the recording thereof in Umoja.</p> <p>UNMISS' awareness campaign will be rolled-out in early 2018 <i>via</i> broadcasts to refresh and educate all mission personnel on United Nations Policies and Procedures on leave and attendance, the responsibility of</p>

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

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

Management Response

Audit of leave and attendance in the United Nations Mission in the Republic of South Sudan

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						individuals to correctly record their absences in Umoja or Field Support Suite (FSS), as appropriate, and the accountability of managers to ensure compliance of staff.
2	UNMISS and the Regional Service Centre in Entebbe should implement measures to prevent and detect premature application for rest and recuperation leave, and leave approvers should exercise due diligence in the review and approval of leave application and leave reports.	Important	Yes	Director of Mission Support, UNMISS and Chief, RSCE	First quarter of 2019	UNMISS will continue to increase awareness of the responsibilities of staff members and leave approvers with regards to the premature application for rest and recuperation in Umoja through training sessions organized by the Mission's Human Resources Officer. RSCE will prepare a check-list to guide the Human Resources Partners on records to be checked as part of the eligibility determination for rest and recuperation eligibility. DFS wishes to inform that the configuration of Umoja neither allows for the proper monitoring of rest and recuperation, nor detection of ineligible applications. Further action regarding system design therefore falls within the purview of DM, as the process owner.
3	UNMISS and the Regional Service Centre in Entebbe should implement measures to ensure staff leave and entitlements are within allowable limits, and make	Important	Yes	Director of Mission Support, UNMISS and Chief, RSCE	First quarter of 2019	UNMISS will increase the awareness of staff members and leave approvers of their responsibilities to ensure that staff leave and entitlement entered

Management Response

Audit of leave and attendance in the United Nations Mission in the Republic of South Sudan

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	necessary adjustment to correct staff leave records.					<p>into Umoja are within the allowable limits through training sessions and awareness campaigns organized by the Mission's Human Resources Officer.</p> <p>The RSCE will generate monthly leave balance reports from Umoja to monitor cases where the allowable limits for annual leave are exceeded and the necessary action will be taken to amend the records where such occurrences are observed.</p>
4	UNMISS should take steps to ensure that the United Nations Volunteer Support Office adequately reviews and monitors leave and attendance of volunteers including submission of all relevant supporting documents, and adjust leave records of staff members with inaccurate balances.	Important	Yes	Director of Mission Support, UNMISS	First quarter of 2019	UNMISS will develop a checklist to guide leave approvers in addressing key issues with regards to United Nations Volunteers' leave and attendance. Furthermore, guidance will be prepared on the process and supporting documents applicable to United Nations Volunteers' leave and attendance entitlements. Training sessions will also be conducted throughout 2018. In addition, inaccurate balances in the FSS platform will be corrected.
5	UNMISS and the Regional Service Centre in Entebbe should establish a mechanism to capture time spent outside the designated danger pay area including annual leave absences, official business trips, holidays	Important	Partially	Director of Mission Support, UNMISS and Chief, RSCE	First quarter of 2019	UNMISS is increasing awareness through briefing sessions with the targeted audience of time management monitors at the section/unit level and the awareness

Management Response

Audit of leave and attendance in the United Nations Mission in the Republic of South Sudan

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	and long weekends, and make necessary adjustment to danger pay allowances paid to staff.					<p>campaign for staff members to equip them with knowledge and skills to record and adjust leave correctly.</p> <p>For absences over weekends where trips are undertaken by commercial flights or by road, in addition to the existing mission directives and broadcasts, new mission directives will be issued to guide all staff members on the requirement to complete a movement of personnel (MOP) for all travel, including holidays and long weekends and for travel inside or outside of the mission area. The staff members will be reminded to continue to inform the Mission's Human Resources Section for the correct deduction of danger pay.</p> <p>In addition, the Mission's Human Resources Section will provide manual time and attendance sheets to managers and time attendance focal points for use, where Umoja is not providing enough information to monitor the leave balances and attendance of staff. These manual records, which will be maintained by the sections/units, may be helpful in monitoring absences from duty stations in South-Sudan that are: (a)</p>

Management Response

Audit of leave and attendance in the United Nations Mission in the Republic of South Sudan

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p>not entered into Umoja due to functional restrictions of Umoja; and (b) not recorded on time due to negligence or mistakes. Nevertheless, the Mission's Human Resources Section will continue to coordinate with the RSCE to adjust danger pay payments when alerted by managers or staff of any inaccuracies.</p> <p>It should be noted that manual time and attendance sheets can only be regarded as a temporary solution until such time a mechanism is established in Umoja to correctly record absences from the mission area Monday through Sunday, as well as during holidays and long weekends.</p> <p>Based on the lapses noted by the RSCE, as well as the Mission's observation regarding increased unauthorized absences not eventually updated in Umoja by staff members, RSCE has prepared a draft proposal for strengthening the time and attendance monitoring and reporting mechanism in the Mission, which was shared with the RSCE Client Mission Chief Human Resources Officers (CHRO) during the Users Group meeting held on 16 February 2018. It is scheduled to be discussed further</p>

Management Response

Audit of leave and attendance in the United Nations Mission in the Republic of South Sudan

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						during follow up video tele-conferencing (VTC) with Client Mission CHROs. Retroactive adjustments are made every time variations are presented or brought to the notice of the RSCE.
6	UNMISS and the Regional Service Centre in Entebbe should review all danger pay allowances that have been paid to staff and recover overpayments including \$182,742 related to the 71 staff reviewed.	Important	Yes	Director of Mission Support, UNMISS and Chief, RSCE	First quarter of 2019	UNMISS and the RSCE are working to ensure all danger pay allowances identified in the audit report are reviewed for accuracy. Staff members are providing documentary evidence of their compliance, where appropriate, and records are being corrected. Once this exercise has been completed, recoveries for the outstanding leave will be undertaken. UNMISS is committed to ensure monitoring of staff members' presence at the Mission and entitlements to danger pay and the RSCE will ensure prompt payment or recovery, where appropriate. UNMISS has issued a number of mission directives and broadcasts to all staff members on the mandatory use of FSS, adherence to travel policies, procedures relating to the use of the MOP form, and monitoring of time and attendance to strengthen the monitoring and accountability for danger pay payments. Following the

Management Response

Audit of leave and attendance in the United Nations Mission in the Republic of South Sudan

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						discontinuation of the manual processing of danger pay, RSCE will rely on the Mission's monitoring system to ensure danger pay is processed correctly in the system and the accuracy of the recoveries.
7	UNMISS and the Regional Service Centre in Entebbe should implement compensatory controls to adjust negative annual leave balances where they exceed the allowable limit of 10 days.	Important	Yes	Director of Mission Support, UNMISS and Chief, RSCE	First quarter of 2019	Umoja settings do not limit the number of days a staff member can avail in advance. In addition, quota absences are made available to individual staff members only on application and following the approval of the Mission's Chief of the Human Resources Section. It should also be noted that leave approvers and time managers have the responsibility to review leave before approving it. Nevertheless, UNMISS will conduct training sessions and an awareness raising campaign for both staff members and leave approvers to remind them of this process.
8	The Regional Service Centre in Entebbe should review and reconcile migrated leave data from the Field Support Suite to Umoja for both international and local staff, and provide evidence on post-load validation and adjustment of leave balances, where needed.	Important	No	N/A	N/A	The RSCE does not accept this recommendation. The data cleansing action was coordinated and performed centrally by the United Nations Headquarters during the data migration both at C4 (November 2015) for international staff members and C5 (November 2016) for national staff members. This exercise

Management Response

Audit of leave and attendance in the United Nations Mission in the Republic of South Sudan

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p>consumed a considerable amount of local and central corporate resources. The final product from these exercises were deemed acceptable by the business owners at certain quality tolerance levels. Furthermore, staff members were also asked to review and validate their leave balances and contact Human Resources in cases of erroneous uploads.</p> <p>The RSCE supported the Umoja deployment team in correcting the data when anomalies were identified as part of the data migration process. The RSCE will continue to review/rectify records, where applicable. The RSCE cannot accommodate a complete review of migrated leave given the limited resources and technical competence.</p>
9	UNMISS should implement measures to ensure that overtime hours are pre-approved by the Director of Mission Support and remind staff and heads of sections/units of their responsibility to comply with relevant procedures and guidelines governing overtime hours.	Important	Yes	Director of Mission Support, UNMISS and Chief, RSCE	First quarter of 2019	A broadcast was sent out to UNMISS personnel on 30 November 2017 to remind all staff and supervisors of the requirement to obtain pre-approval from the Director of Mission Support for overtime requests. Supervisors will be sensitized to fully comply with this requirement when approving overtime in Umoja.

TO: Mr. Arnold Valdez, Officer-in-Charge DATE 28 March 2018
A: Peacekeeping Audit Service, Office of Internal Oversight Services

THROUGH: Christian Saunders, Assistant Secretary-General, OCSS and
S/C DE: Officer-in-Charge, Office of the Under-Secretary-General for Management

FROM: Mario Baez, Chief, Policy and Oversight Coordination Service *Can I submit for*
DE: Office of the Under-Secretary-General for Management

SUBJECT: **Draft report on an audit of leave and attendance in the United Nations Mission in the**
OBJET: **Republic of South Sudan (Assignment No. AP/2017/633/13)**

1. We refer to your memorandum dated 26 February 2018 regarding the above-subject draft report and provide you with the following comments from the Department of Management (DM).

Paragraph 29

Umoja did not have a mechanism to automatically capture absences in relation to the payment of danger pay and did not allow staff members to raise leave requests for non-working days such as weekends and holidays. As a result, days spent outside the danger area were not taken into account when computing danger pay unless such days were attached to other leave types or specifically recorded as “no danger pay” days. OIOS has raised the issue of system limitation with the Umoja team in a separate audit. Pending action by the Umoja team, there was a need for UNMISS to put in place compensatory controls to prevent overpayments of danger pay.

2. DM requests OIOS to add the text highlighted above to the paragraph. DM recognizes the limitation of the current danger pay solution and is in the process of developing a new enhanced danger pay solution. Please revise the paragraph as shown above.

Recommendation 5

UNMISS and the Regional Service Centre in Entebbe should establish a mechanism to capture time spent outside the designated danger pay area including annual leave absences, official business trips, holidays and long weekends, and make necessary adjustment to danger pay allowances paid to staff.

UNMISS and RSCE accepted recommendation 5. UNMISS stated that, in addition to the existing Mission directives and broadcasts, it would issue a new directive to: (a) guide all staff members on the requirement to fill a Movement of Personnel (MOP) form for all travel, both inside or outside the Mission area; and (b) remind staff members to continue to advise the Human Resources Section for the correct deduction of danger pay. As a temporary solution, pending Umoja system enhancement to the danger pay solution, ~~to automatically capture absences in relation to computation of danger pay~~ the Human Resources Section would provide manual time and

attendance sheets to managers and time attendance focal points to be used in monitoring staff members' absences from the duty station which were not entered in Umoja ~~due to functional restrictions of the system~~, and absences not recorded on time due to negligence or mistake. UNMISS was of the view that the related system limitation issue had to be resolved by United Nations Headquarters and Umoja the team. RSCE stated that it proposed measures to strengthen time and attendance monitoring and reporting mechanism in the Mission, and would work with UNMISS Human Resource Section and staff members to amend/rectify related Umoja records for noted variations between actual attendance and approved leave. Recommendation 5 remains open pending receipt of evidence that UNMISS and RSCE are correctly capturing time spent by staff members outside the designated danger pay area for accurate computation of danger pay allowances.

3. The statement, "*to automatically capture absences in relation to computation of danger pay,*" should be removed and replaced with "**to the danger pay solution**". The Umoja system enhancement design is not yet complete and may be addressed in a different manner.
4. The statement "*due to functional restrictions of the system*" is not accurate. There is a documented procedure for recording "*no danger pay*" days in Umoja which should be followed.
5. Accordingly, DM requests OIOS to revise its comments as shown above.

Paragraph 35

Umoja does not limit the number of leave days that can be taken in advance and there was no compensating control or manual checks by approvers and human resources officers to ensure advance leave balances were within tolerable limits. The UNV Support Office stated that, in general, the Office does not approve advance leave beyond 10 days but deducts staff absences in excess of approved leave days from their annual leave balances and this sometimes results in excess negative leave balance. In such instances, the Office would deduct negative balances from the final entitlements of UNVs.

6. As per the response provided by DM to OIOS relating to the audit of Umoja implementation in KJSO, UNAMA and UNAMI (AT2017/630/01), due to operational exigencies, Umoja is not configured to strictly enforce the ten-day advance annual leave limit. If this were the case, staff would not be able to submit more than ten-leave days in the future, which does not allow for a long enough period of advance planning. Furthermore, this would potentially proliferate offline record keeping which Umoja was intended to replace. When time managers approve annual leave, it is their responsibility to review the timing and leave balance of the staff member to determine the following;

- Service is expected to continue beyond the date of the leave being requested.
- If the leave being requested is within the limit of 10 days of advance annual leave, at the time the leave will be taken noting that each month the staff member accrues additional leave days that are added to their quota.

Paragraph 37

Allowing staff members to incur advance leave in excess of the prescribed 10 days could result in financial losses to the Organization. OIOS has raised the issue of system limitation with the Umoja team in a separate audit. Pending action by the Umoja team, there was a need for UNMISS to put in place compensatory controls to prevent advance leave balances beyond the allowable 10 days.

7. Please refer to DM comments for paragraph 35 above.

Paragraph 42

There was no evidence that RSCE performed post-load verification of leave balances migrated to Umoja. The above variances and lack of evidence to document post-load verification increased the possibility of inaccurate leave balances and staff entitlements and inaccurate financial reporting of accrued liabilities.

8. Post-load validation for Cluster 4 and Cluster 5 were coordinated centrally by DFS and Umoja respectively.

Recommendation 8

The Regional Service Centre in Entebbe should review and reconcile migrated leave data from the Field Support Suite to Umoja for both international and local staff, and provide evidence on post-load validation and adjustment of leave balances, where needed.

RSCE did not accept recommendation 8 and stated that post-load validation was coordinated and performed centrally by United Nations Headquarters at the time of data migration in November 2015 for international staff members and in November 2016 for national staff members. It was a massive exercise that used up a lot of corporate resources and final products were deemed acceptable by the business owners at certain quality tolerance levels. RSCE further stated that in case of isolated cases of errors, it is prepared to receive, review and rectify the records as applicable; but to conduct a complete review of migrated data cannot be accommodated with its limited resources and technical capability. Based on the large number of samples tested and the significant number and percentage of exceptions noted (discrepancies: in 88 of 96 international staff; and in all but one of the 1,301 records reviewed for local staff) and detailed above, the entire record could not be relied upon and therefore needed to be reviewed. Hence, OIOS reiterates its recommendation and requests that RSCE develop a satisfactory action plan to ensure the accuracy of migrated leave data.

9. Post-load validation for Cluster 4 and Cluster 5 were coordinated centrally by DFS and Umoja, respectively. In addition, for Cluster 4, OHRM issued Guidelines on Time and Attendance conversion and recording procedures which included information on adjustment of leave balances as converted.
10. Thank you for giving us the opportunity to provide comments on the draft report.