



INTERNAL AUDIT DIVISION

REPORT 2015/086

Audit of the Kuwait Joint Support Office

Overall results relating to the effective management of support functions performed by the Kuwait Joint Support Office were initially assessed as partially satisfactory. Implementation of five important recommendations remains in progress

FINAL OVERALL RATING: PARTIALLY SATISFACTORY

28 August 2015
Assignment No. AP2014/630/06

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AUDIT REPORT

Audit of the Kuwait Joint Support Office

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the Kuwait Joint Support Office (KJSO).
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. KJSO was launched in December 2012 by integrating the United Nations Assistance Mission in Afghanistan's (UNAMA) and United Nations Assistance Mission for Iraq's (UNAMI) human resources and finance personnel into a single jointly funded entity. The Office was established in Kuwait and was responsible for delivering non-location-dependent transactional services to UNAMA and UNAMI relating to finance and human resources such as the processing of account-related transactions, vendor payments, staff claims, payroll, invoices, personnel actions and on-boarding of staff.
4. The overall driving factor for the establishment of a support office in Kuwait for both UNAMA and UNAMI was the security situation in Afghanistan and Iraq. The deployment of administrative staff to Kuwait was primarily to reduce the number of staff exposed to security risks in both of these missions, so that their activities and responsibilities could be performed from a remote location, outside of the duty stations.
5. The annual cost for operating KJSO was \$9.3 million comprising \$8.2 million in staff costs and \$1.1 million in operating costs. This cost was shared by UNAMA and UNAMI. From January 2013 to December 2014, KJSO processed: 9,334 claims for reimbursement of travel claims, 980 education grant claims, 828 assignment and second assignment grants valued at \$10.6 million; and 3,109 travel authorizations valued at \$11.9 million including payment of \$5.3 million to travel agencies for the cost of tickets. KJSO was headed by a Chief at the P-5 level and had an approved staffing level of 77 in 2015.
6. Comments provided by DFS are incorporated in italics.

II. OBJECTIVE AND SCOPE

7. The audit was conducted to assess the adequacy and effectiveness of KJSO governance, risk management and control processes in providing reasonable assurance regarding the **effective management of support functions performed by KJSO**.
8. The audit was included in the 2014 risk-based work plan of OIOS due to the operational and financial risks relating to the support functions performed by KJSO.
9. The key controls tested for the audit were: (a) oversight; and (b) regulatory framework. For the purpose of this audit, OIOS defined these key controls as follows:
 - (a) **Oversight** – controls that provide reasonable assurance that appropriate governance mechanisms exist to direct KJSO operations; and

(b) **Regulatory framework** – controls that provide reasonable assurance that policies and procedures: (i) exist to guide the operations of KJSO; (ii) are implemented consistently; and (iii) ensure the reliability and integrity of financial and operational information.

10. The key controls were assessed for the control objectives shown in Table 1.

11. OIOS conducted this audit from November 2014 to March 2015. The audit covered the period from January 2013 to December 2014 and included: review of KJSO service and operational level agreements as well as quarterly reports; and testing of the processing by KJSO of travel claims, education grants, assignment grants and travel authorizations, acquisition of air tickets and recruitment of national staff. In a separate audit, OIOS reviewed the Field Support Suite applications in KJSO and concluded that the overall results relating to effective implementation of applications such as leave management, travel authorization, claims for reimbursement of travel claims, movement of personnel and cargo booking system were partially satisfactory.

12. 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 and analytical reviews, OIOS assessed the existence and adequacy of internal controls and conducted necessary tests to determine their effectiveness.

III. AUDIT RESULTS

13. The KJSO governance, risk management and control processes examined were initially assessed as **partially satisfactory**¹ in providing reasonable assurance regarding the **effective management of support functions performed by KJSO**. OIOS made five recommendations to address the issues identified. KJSO, despite initial challenges, provided uninterrupted shared services to client missions; submitted quarterly performance reports to the Steering Committee; developed the draft service and operational level agreements; documented concept of operations for finance and human resources; and established key performance indicators for support services provided to client missions. To improve delivery of shared services, KJSO needed to: (a) update and finalize the service level agreements; (b) improve the reporting of its performance; (c) strengthen controls over the monitoring and recovery of assignment grants; (d) review all second assignment grant claims processed and paid during the financial years 2013 and 2014 and recover any unearned amounts; and (e) provide training to and strengthen oversight of staff involved in recruiting national staff to guide them in the proper execution of recruitment activities.

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

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.

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
Effective management of support functions performed by KJSO	(a) Oversight	Partially satisfactory	Partially satisfactory	Partially satisfactory	Partially satisfactory
	(b) Regulatory framework	Partially satisfactory	Partially satisfactory	Partially satisfactory	Partially satisfactory
FINAL OVERALL RATING: PARTIALLY SATISFACTORY					

A. Oversight

Service level agreements with client missions were not signed

15. The report on a review of UNAMA and UNAMI Support Office in Kuwait conducted in April 2011 by a team of six DPKO and DFS staff and a consultant required both missions to establish a service level agreement (SLA) setting out: the details of the KJSO Head’s relationship with both Chiefs of Mission Support; the services to be provided; the standards of service; and measurement criteria.

16. A review of governance arrangements indicated that KJSO had drafted an SLA in the first quarter of 2013 which governed the support provided by KJSO to UNAMA and UNAMI. The agreement specified: (a) services to be performed by KJSO and the relevant key performance indicators; (b) an oversight mechanism consisting of the KJSO Steering Committee and an operational level steering committee; (c) requirements for periodic performance monitoring and management meetings; and (d) requirements for preparation and submission of monthly performance reports to the KJSO Steering Committee.

17. However, the SLA was still in draft as at the time of the audit. As such, KJSO was not able to enforce the provisions relating to the governance and oversight mechanisms such as those pertaining to the conduct of regular meetings to discuss and resolve performance issues. The plan for an operational level committee also did not materialize. As a result of a lack of formal SLAs, opportunities to discuss the adequacy of services provided were limited. The Steering Committee met only once in 2014 and three times in 2013 in irregular intervals, as opposed to the planned quarterly meetings. In addition, the draft SLA needed updating due to changes in composition of KJSO Steering Committee in November 2013 and introduction of quarterly performance reports in 2014.

18. The Chair of the Steering Committee indicated his intention for the planned quarterly meetings to be held semi-annually and limited to discussing policy and/or resource issues, and that operational issues be discussed in other forum and frequency such as those envisioned in the draft SLA. Consequently, issues affecting the performance of KJSO such as those pertaining to the automation of processes, which were identified early on, were still not addressed as of December 2014. The SLA was not finalized and signed because of insufficient priority given by the KJSO Steering Committee and the lack of commitment of UNAMA and UNAMI management toward finalizing the SLA.

(1) The KJSO Steering Committee should prioritize: updating the service level agreements to reflect the changes in KJSO governance and operations, and improvements in business processes and key performance indicators; have all parties sign the final agreements; and

ensure that their provisions particularly those relating to performance monitoring, management and reporting are enforced.

DFS accepted recommendation 1 and stated that it had submitted in May 2015 a revised SLA to the client missions' management for their review and comments. Recommendation 1 remains open pending receipt of a copy of the signed agreement.

Quarterly performance reports needed further improvement

19. Best practices require that a mechanism should be in place for service monitoring, and reporting in relation to agreed service levels should be established to effectively assess and report on quality of services provided by KJSO. A review of reporting mechanisms indicated that KJSO initially prepared monthly performance reports and submitted them to the KJSO Steering Committee. KJSO introduced quarterly performance reports in 2014, which were posted on the Intranet and contained a summary of its support activities, operational statistics and analyses of performance against key performance indicators (KPIs). A review of service delivery timelines for on-boarding, education grants, assignment grants and travel claims indicated that information reported in the fourth quarter report of 2014 was generally correct. A couple of errors in the third quarter report resulted in the under-reporting of the processing time for education grants and over-reporting of the on-boarding process. The average processing time from when invoices were received to when they were paid was 18 days in the third quarter and 17 days in the fourth quarter, against the target of 12 days. The quarterly reports indicated that for each of these quarters the processing time was six days. The under-reporting was a result of an inaccurate calculation, which included only those invoices that were received and processed in the same quarter.

20. KJSO explained that the limited automation of business processes posed challenges in reporting on KPIs. Over 60 per cent of data used in the fourth quarter report was gathered manually and summarized using spreadsheet calculations, which was time consuming and prone to error. It took KJSO over one month to prepare the quarterly reports. Moreover, the Chiefs of Mission Support of the two missions and the Chair of the Steering Committee indicated that the reports needed to be more succinct and client-focused for the reports to be more useful.

(2) KJSO should take steps to improve the reporting of its performance, such as by automating its preparation and seeking the inputs of the members of the KJSO Steering Committee to make its contents and format more succinct and client-focused.

DFS accepted recommendation 2 and stated that implementation of this recommendation was subject to the specific input of the KJSO Steering Committee members. Recommendation 2 remains open pending receipt of evidence that KJSO had taken appropriate action to improve its performance reports.

B. Regulatory framework

Inadequate monitoring and control over recoveries relating to assignment grants

21. The United Nations staff rules provides for payment of assignment grants to eligible internationally recruited staff on arrival in their duty station (i.e., staff members who are appointed or reassigned for one year or longer to a category A to E duty stations in UNAMA and UNAMI). If the completed period of service at the duty station is less than one year, the lump-sum portion of the grant should be prorated and recovered. After two years of service at the same duty station, staff are entitled to a second lump-sum assignment grant. If the completed period of service at the duty station is less than three years, the second lump sum should be prorated and recovered.

22. KJSO made 492 payments, for assignment grants valued at \$8.2 million, during the audit period. A review of 64 of these payments, which were valued at \$1.3 million, indicated the following exceptions:

(a) A staff member, who received a grant from another mission prior to travelling to UNAMA, was again paid an assignment grant of \$10,000 on arrival. The duplicate payment was caused by the lack of coordination between KJSO and the staff member's previous mission. The Finance Section did not detect the duplicate payment as the transaction was not posted in a timely manner. The Finance Section recovered the overpayment in February 2015.

(b) A staff member was reassigned to a new duty station within the mission and was paid an assignment grant. When the staff member resigned shortly after moving to the new duty station, KJSO did not recover the prorated amount of \$7,600. The non-recovery was due to a lack of an effective mechanism in the check-out process to properly monitor and capture staff members' liabilities relating to assignment grants. After audit inquiry, the Human Resources Section submitted a memorandum to the Finance Section to initiate the recovery, which was still outstanding.

23. KJSO processed 336 second assignment grant claims valued at \$2.4 million during the audit period. A review of 52 of these claims, which were valued at \$370,000, indicated that in 8 cases, KJSO paid second lump-sum assignment grants but did not ensure recovery when staff failed to complete their third years of service. The total unrecovered amount was \$23,000. After audit inquiry, the Human Resources Section submitted a number of memoranda to the Finance Section to initiate recovery, which was in process.

24. The lack of adequate controls over the payment of assignment grants increased the risk of financial losses to the United Nations for overpayments and duplicate payments that were not detected and recovered.

(3) KJSO, in consultation with UNAMA and UNAMI, should establish an effective mechanism to monitor and capture staff member's liabilities relating to the payment of assignment grant to ensure that recoveries, if any, are made in a timely manner.

DFS accepted recommendation 3 and stated that it had taken corrective action and established a mechanism to monitor and capture staff members' liabilities related to the payment of assignment grant. Recommendation 3 remains open pending the receipt of evidence that an effective mechanism has been established to capture, monitor and recover staff liabilities prior to the checkout process.

(4) KJSO, in consultation with UNAMA and UNAMI, should review all second assignment grant claims processed and paid during the financial year 2013 and 2014, and recover the prorated amount from staff members who did not complete their third year of service.

DFS accepted recommendation 4 and stated that it would review all second assignment grants paid during financial years 2013 and 2014 and would share the results with the concerned officials. Recommendation 4 remains open pending the outcome of the review of assignment grants and receipt of evidence that prorated amounts have been recovered from staff members who did not complete their third year of service.

Improvements were noted in the processing of travel claims

25. The report on a review of UNAMA and UNAMI Support Office in Kuwait required the development of KPIs applicable to both missions to measure the delivery of services. The KPIs in the draft SLA provided that travel claims be processed in 10 days.

26. A review of 50 claims valued at \$58,000 processed during the audit period indicated that average processing time was 14 days. In June 2014, UNAMA implemented the electronic processing of travel claims, one of the applications in the Field Support Suite. Staff members were able to electronically create and submit their reimbursement claims from remote places, as well as track the status of their claims by logging in to the Field Support Suite. As a result, the processing time of electronic travel claims for UNAMA decreased to nine days, which met the KPI. UNAMI had only recently implemented the electronic processing of travel claims on 1 March 2015. With the implementation of the electronic processing of travel claims in both missions, KJSO was expecting that all travel claims would be processed within the target. With this recent development, OIOS did not make any recommendation.

Improvements were noted in the processing of education grant claims

27. The KPIs in the draft SLA provided 15 days for KJSO to process education grant claims from the client mission for initial review. A review of 50 of the 980 claims processed during the audit period indicated that the processing time at KJSO averaged 20 days. The delays were attributed to: other pressing priorities of the Human Resources Section; inadequate monitoring; staff members providing incomplete information to KJSO; and delays in responding to KJSO requests for additional information. As of the last quarter of 2014; however, the average processing time for 168 claims improved to 8.5 days due to stronger oversight of and by reminding staff through an e-mail broadcast on the requirements to facilitate the processing of education grant claims. With this recent development, OIOS did not make any recommendation.

Action had been taken to improve processing of travel authorizations

28. The KPIs in the draft SLA provided that travel authorizations should be processed within seven days. A review of 100 travel authorizations valued at \$170,676 processed in the audit period indicated that the average processing time was 13 days. Delays were caused by the manual processing of travel authorizations, prioritizing urgent travel requests and waiting for confirmation that the traveler's visa had been granted before a ticket was purchased. The both missions implemented the Field Support Suite, which included modular web-based applications on electronic movement of personnel and electronic travel authorization designed to standardize and automate processes and workflows. UNAMA adopted the electronic movement of personnel application since May 2010 while UNAMI had yet to implement it. KJSO implemented the electronic travel authorization application in January 2015, and used manual movement of personnel forms for UNAMI staff and the electronic movement of personnel forms for UNAMA to process travel authorizations. However, traveler's visa was a pre-requisite for purchasing an air ticket. The implementation of the electronic travel authorization application in the KJSO Travel Unit would address delays associated with manual processing, as well as the handling of urgent travel requests; but delays related to visa were external to KJSO and cannot be fully addressed. Based on recent development and client explanation, OIOS did not make any recommendation.

Arrangements for the acquisition of air tickets from travel agents had been regularized

29. The United Nations Financial Rules require that procurement actions over \$4,000 be concluded in writing. In July 2011, UNAMI signed a service contract with Contractor A for the provision of travel management services to UNAMA and UNAMI staff for \$13.8 million for three years. A review of the

Travel Unit and the Finance Section records indicated that KJSO paid a total of \$5.3 million to travel agencies during the audit period for air tickets: \$3 million to Contractor A and \$2.3 million to four travel agencies that had no service contract with KJSO or the client missions. This arrangement was contrary to the Financial Rules. KJSO explained that it requested at least three quotations from Contractor A and other travel agencies to obtain competitive offers. UNAMA and UNAMI took action to regularize the arrangements with the other travel agencies where the missions did not have contractual arrangements, and as of January 2015 were finalizing contracts with six travel agencies after a competitive process. Based on the action taken by client missions, no recommendation is made.

Controls over recruitment of national staff needed improvement

30. The National Staff Unit in KJSO followed UNAMA and UNAMI guidelines for the recruitment of national staff in Kuwait. These guidelines required: administering written tests for human resources and finance assistant posts; completing education and experience reference checks prior to making offers of appointment; and grading newly recruited staff based on qualifications and relevant work experience.

31. A review of recruitment records for all nine national staff recruited in the Human Resources and Finance Sections in Kuwait during the audit period indicated the following:

(a) The National Staff Unit did not administer written tests for three of the nine recruitment cases, as it was not aware of any requirement for a written test. Subsequent to the audit, KJSO implemented a procedure and ensured that written tests were now being conducted for recruitment of national staff.

(b) There were inconsistencies in assigning employment pay steps to three candidates because of the difference between the missions' specific guidelines. This resulted in dissatisfaction among staff that performed the same duties but were paid less due to the inconsistent grading practices. KJSO advised the Field Personnel Division in the Department of Field Support about this inconsistency. The Field Personnel Division instructed KJSO as well as other missions to continue to follow the current practices adopted by UNAMA and UNAMI pending the Office of Human Resources Management's review and adoption of new guidelines for the recruitment of national staff.

32. The above cases resulted from inadequate oversight and training of staff, and inconsistencies in the practices of UNAMA and UNAMI. As a result, recruitment of national staff may not be fair and competitive.

(5) KJSO, in consultation with UNAMA and UNAMI, should: provide training to staff involved in recruiting national staff to guide them in the proper execution of recruitment activities; and implement measures to ensure that the national recruitment process is complied with, such as closer monitoring or independent review of recruitment actions.

DFS accepted recommendation 5 and stated that action was taken to streamline national staff recruitment. KJSO, in close consultation with the Field Personnel Division in the Department of Field Support and the Office of the Human Resources Management, will take further action to improve the recruitment process. Recommendation 5 remains open pending the receipt of evidence that relevant staff members have been trained and a mechanism has been put in place for closer monitoring and independent review of national recruitment activities.

IV. ACKNOWLEDGEMENT

33. OIOS wishes to express its appreciation to the management and staff of KJSO 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 Kuwait Joint Support Office

Recom. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
1	The KJSO Steering Committee should: update the service level agreements to reflect the changes in KJSO governance and operations, and improvements in business processes and key performance indicators; have all parties sign the final agreements; and ensure that their provisions particularly those relating to performance monitoring, management and reporting are enforced.	Important	O	Receipt of a copy of the signed services level agreement.	31 March 2016
2	KJSO should take steps to improve the reporting of its performance, including automating its preparation and seeking the inputs of the members of the KJSO Steering Committee to make its contents and format more succinct and client-focused.	Important	O	Receipt of evidence that KJSO had taken appropriate action to improve its performance reports.	31 March 2016
3	KJSO, in consultation with UNAMA and UNAMI, should establish an effective mechanism to monitor and capture staff member's liabilities relating to the payment of assignment grant to ensure that recoveries, if any, are made in a timely manner.	Important	O	Receipt of evidence that an effective mechanism has been established to capture, monitor and recover staff liabilities prior to the checkout process.	31 March 2016
4	KJSO, in consultation with UNAMA and UNAMI, should review all second assignment grant claims processed and paid during the financial year 2013 and 2014, and recover the prorated amount from staff members who did not complete their third year of service.	Important	O	Receipt of evidence of the outcome of the review of assignment grants and receipt of evidence that prorated amounts have been recovered from staff members who did not complete their third year of service.	31 March 2016

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 DFS in response to recommendations.

STATUS OF AUDIT RECOMMENDATIONS

Audit of the Kuwait Joint Support Office

Recom. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
5	KJSO, in consultation with UNAMA and UNAMI, should: provide training to staff involved in recruiting national staff to guide them in the proper execution of recruitment activities; and implement measures to ensure that the national recruitment process is complied with, such as closer monitoring or independent review of recruitment actions.	Important	O	Receipt of evidence that relevant staff members have been trained and a mechanism has been put in place for closer monitoring and independent review of national recruitment activities.	31 March 2016

APPENDIX I

Management Response

CONFIDENTIAL

Routine

TO: Ms. Eleanor T. Burns, Director
A: Internal Audit Division, OIOS

DATE:

JUL 30 2015

THROUGH:
S/C DE:

REFERENCE: UNHQ-AR-BOL-Memo-2-
2015-5263


FROM: Anthony Banbury, Assistant Secretary-General
DE: for Field Support

SUBJECT: **Draft report on an audit of the Kuwait Joint Support Office (Assignment**
OBJET: **No. AP2014/630/06)**

1. I refer to your memorandum dated 15 July 2015 regarding the above-mentioned audit. Please find herewith our comments on the recommendations contained in the draft report attached as Annex I.
2. Thank you for the opportunity to comment on the draft report. We stand ready to provide any further information that may be required.

Cc: Mr. Zulfiqar Gill
Ms. Cynthia-Avena Castillo

Management Response

Audit of the Kuwait Joint Support Office

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	The KJSO Steering Committee should: update the service level agreements to reflect the changes in KJSO governance and operations, and improvements in business processes and key performance indicators; have all parties sign the final agreements; and ensure that their provisions particularly those relating to performance monitoring, management and reporting are enforced.	Important	Yes	Chairperson, KJSO Steering Committee	First quarter 2016	KJSO's comments are reflected in the report.
2	KJSO should take steps to improve the reporting of its performance, including automating its preparation and seeking the inputs of the members of the KJSO Steering Committee to make its contents and format more succinct and client-focused.	Important	Yes	Chief, KJSO	First quarter 2016	KJSO's comments are reflected in the report
3	KJSO, in consultation with UNAMA and UNAMI, should establish an effective mechanism to monitor and capture staff member's liabilities relating to the payment of assignment grant to ensure that recoveries, if any, are made in a timely manner.	Important	Yes	Chief, KJSO	First quarter 2016	KJSO's comments are reflected in the report
4	KJSO, in consultation with UNAMA and UNAMI, should review all second assignment grant claims processed and	Important	Yes	Chief, KJSO	First quarter 2016	KJSO's comments are reflected in the report

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 the Kuwait Joint Support Office

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	paid during the financial year 2013 and 2014, and recover the prorated amount from staff members who did not complete their third year of service.					
5	KJSO, in consultation with UNAMA and UNAMI, should: provide training to staff involved in recruiting national staff to guide them in the proper execution of recruitment activities; and implement measures to ensure that the national recruitment process is complied with, such as closer monitoring or independent review of recruitment actions.	Important	Yes	Chief, KJSO	First quarter 2016	Late in 2014, actions were taken to streamline national staff recruitment procedures. An internal instruction relating to the composition of an interview panel, screening and subsequent onboarding, considering the State of Kuwait's immigration regulations and other requirements has been issued. Further actions to improve the recruitment process will be carried out in close consultation with the Field Personnel Division, Department of Field Support and the Office of Human Resources Management, Department of Management as necessary.