



INTERNAL AUDIT DIVISION

REPORT 2015/172

Audit of administration of language proficiency examinations

Overall results relating to effective administration of language proficiency examinations were initially assessed as partially satisfactory. Implementation of two important recommendations remains in progress.

FINAL OVERALL RATING: PARTIALLY SATISFACTORY

11 December 2015
Assignment No. AH2015/512/03

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AUDIT REPORT

Audit of administration of language proficiency examinations

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the administration of language proficiency examinations.
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. The language proficiency examination (LPE) is an official tool to confirm staff members' proficiency in any of the six official languages of the United Nations: Arabic, Chinese, English, French, Russian and Spanish. They were instituted by the Office of Human Resources Management (OHRM) to comply with the General Assembly resolution on the promotion of a linguistic balance within the Organization. Participation in LPE has expanded over the decades in terms of number of candidates and locations; the examinations are now administered to more than 2,000 candidates each year in about 115 test sites. The examinations are also open to staff of United Nations Agencies, Funds and Programmes, which pay fees to the Secretariat based on the number of staff members sitting the examinations. Table 1 shows the total number of successful candidates in 2013 and 2014.

Table 1: Total number of successful candidates in the language proficiency examinations in 2013 and 2014

Year	Total number of Successful Candidates	United Nations Secretariat	Permanent Missions	Agencies, Funds and Programmes
2013	1,266	592	5	669
2014	1,187	526	10	651
Total	2,453	1,118	15	1,320

4. Staff are entitled to language incentives after establishing proficiency in at least two United Nations languages. General Service Staff are entitled to a language allowance, while Professional Staff are eligible for accelerated salary increments (every 10 months instead of annually). Total expenditure on language allowance to staff in the General Service category was \$11.7 million for the years 2013 and 2014.
5. The Language and Communication Programme (LCP) and Examination and Tests Section (ETS) in OHRM were responsible for conducting LPE. LCP was responsible for developing and marking of examination papers, while ETS was responsible for administering LPE including printing and shipping of examination materials, communicating with administrators at local test sites, and initiating cost recovery for examinations administered to staff of United Nations Agencies, Funds and Programmes. Seven professional staff in LCP and one professional staff and three general service staff in ETS were involved in the administration of LPE.
6. Comments provided by the Department of Management are incorporated in *italics*.

II. OBJECTIVE AND SCOPE

7. The audit was conducted to assess the adequacy and effectiveness of the OHRM governance, risk management and control processes in providing reasonable assurance regarding **effective administration of language proficiency examinations**.

8. The audit was included in the 2015 risk-based work plan due to the risk that arrangements for administration of LPE, which could lead to authorization of language incentives, may not be adequate.

9. The key control tested for the audit was regulatory framework. For the purpose of this audit, OIOS defined regulatory framework as controls that provide reasonable assurance that adequate policies and procedures: (i) exist to guide the administration of LPE; (ii) are implemented consistently; and (iii) ensure reliability and integrity of financial and operational information.

10. The key control was assessed for the control objectives shown in Table 2. Two control objectives shown in Table 2 as “Not assessed” were not relevant to the scope defined for this audit.

11. OIOS conducted the audit from March to June 2015. The audit covered the period from 1 January 2013 to 31 March 2015. The scope of the audit included: (a) the process for conducting LPE; (b) coordination between ETS and LCP; and (c) mechanisms to ensure standardization, reliability and validity of LPE. The audit team reviewed a sample of 50 out of 4,053 applications in 2013 and 2014 to verify compliance with screening procedures; interviewed 10 local test administrators; and conducted a survey to assess the different practices in conducting LPE by different duty stations.

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

III. AUDIT RESULTS

13. The OHRM governance, risk management and control processes examined were initially assessed as **partially satisfactory**¹ in providing reasonable assurance regarding **effective administration of language proficiency examinations**. OIOS made two recommendations to address issues identified in the audit. OHRM complied with confidentiality policies in the examination process and timely issuance of the results. However, the curricula for language courses that prepare candidates for the examinations were not harmonized and standardized across duty stations, which may have contributed to lower pass rates in some duty stations. The guideline on eligibility of candidates to take LPE in their mother tongue and to receive language incentives on passing the related LPE was unclear. OHRM was taking steps to address issues related to design and testing standards of LPE.

14. The initial overall rating was based on the assessment of the key control presented in Table 2 below. The final overall rating is **partially satisfactory** as implementation of two 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 2: Assessment of key control

Business objective	Key control	Control objectives			
		Efficient and effective operations	Accurate financial and operational reporting	Safeguarding of assets	Compliance with mandates, regulations and rules
Effective administration of LPE	Regulatory framework	Partially satisfactory	Not assessed	Not assessed	Partially satisfactory
FINAL OVERALL RATING: PARTIALLY SATISFACTORY					

Regulatory framework

Controls over the confidentiality and timeliness of the examination were generally satisfactory

15. According to LPE policies and guidelines, controls over the examination process should ensure confidentiality of the examination and timeliness of results.

16. ETS implemented adequate controls over printing and dispatching examination materials to various test centres and receiving answer booklets. OIOS reviewed examination materials in respect of 20 out of 107 examinations centers and noted that: (i) adequate precautions were taken to dispatch examination materials; (ii) the answer books were properly sealed and dispatched to ETS on time by the respective focal points; (iii) confidentiality statements were signed by all concerned to ensure that the examination was conducted in accordance with the established procedures; (iv) adequate guidelines for marking of answer sheets were designed; and (v) timelines in the examination process were adhered to. OIOS concluded that controls over the confidentiality and timeliness of the examination process were adequate and were implemented satisfactorily.

Controls were needed to harmonize curricula of language courses across duty stations

17. According to the administrative instruction on LPE, staff members' proficiency in the official languages of the United Nations shall be established by passing LPE in that language. One of the eligibility requirements for taking LPE was the completion of the highest level of a United Nations language course in the language to be tested.

18. Based on interviews with local administrators at selected test sites, it was noted that there was no common curriculum for language courses leading up to LPE. According to LCP and the selected test administrators, the curriculum for language courses and the quality of teaching differed widely in various duty stations especially in peacekeeping missions. LPE pass rates in 2014 for peacekeeping missions were relatively lower mostly ranging from 20 to 50 per cent compared to 60 to 90 per cent for Headquarters and offices away from Headquarters.

19. The mandate and responsibility of LCP to harmonize curricula for language courses across the duty stations in the United Nations Secretariat were not clear. Although LCP launched an initiative to harmonize language courses across duty stations, progress was slow due to the lack of a clear mandate and resources. The LCP coordinator indicated that their mandate was limited to organizing language courses at United Nations Headquarters in New York, while language coordinators at different duty stations organized language courses locally.

(1) OHRM should review the mandate of the Language and Communication Programme in order to harmonize curricula and study materials for language courses across the duty stations in the United Nations Secretariat.

OHRM accepted recommendation 1 and stated that LCP would address the need to harmonize curricula and study materials through its new Language Learning Services Unit. The Unit would assist language learning managers with setting up, improving or managing learning programmes and providing resources and guidance on curricula, proficiency level assessments and development of language trainer skills. Recommendation 1 remains open pending issuance of an action plan to harmonize the curricula and study materials for language courses across the duty stations.

OHRM needed to clarify the eligibility of candidates to take LPE in their mother tongue

20. The administrative instruction on LPE specified the eligibility criteria for the examination. Candidates were required to submit supporting documents to prove eligibility, which were to be checked by local administrators at each test site. According to the administrative instruction, staff members whose mother tongue is one of the official languages of the United Nations need not take LPE in that language. Additionally, after establishing proficiency in at least two official United Nations languages, staff members in the General Service category were entitled to a language allowance while selected staff members in the Professional category were entitled to accelerated salary increments.

21. OIOS reviewed a sample of 50 out of 4,053 applications processed by OHRM in the period under review and noted that applicants submitted the required supporting documents with their applications. OHRM also established mechanisms to facilitate the review of applications by local administrators. However, during interviews with 10 local administrators, three of them confirmed that they allowed staff members to take LPE in their mother tongue.

22. OHRM was unable to confirm whether allowing staff members to take LPE in their mother tongue met the objective of promoting multilingualism in the Organization. OHRM informed OIOS that it would not be practicable to screen applicants who want to sit an LPE examination in their mother tongue given high volume of applicants. However, there were financial implications relating to this decision in terms of additional costs of the examination and the language allowance or accelerated increments. Once a staff member established proficiency in two official United Nations languages including their mother tongue, he or she may be entitled to language incentives until retirement.

23. The local administrators stated that they were not clear regarding the admissibility of staff members taking LPE in their mother tongue. Furthermore, there were no internal guidelines on approval of language allowance or accelerated increments to staff members who passed two LPEs, including one in their mother tongue.

(2) OHRM should clarify guidelines regarding eligibility of staff members to: (i) take the language proficiency examination in their mother tongue; and (ii) receive language allowance or accelerated increments on passing the examination in their mother tongue.

OHRM accepted recommendation 2 and stated that it would clarify eligibility guidelines on LPE pending the General Assembly's decision on the International Civil Service Commission's proposal to terminate accelerated increments. Recommendation 2 remains open pending clarification of guidelines on eligibility of staff to take LPE in their mother tongue and to receive language incentives on passing the related examination.

OHRM was taking steps to address the design and testing standards of LPE

24. OHRM was expected to conduct ongoing or periodic evaluations of the design and testing standards of LPE.

25. Since the inception of LPE in the 1970s, there had been no change in the basic modality of the examination: a combination of paper-based written examinations comprising multiple choice and essay questions, and an oral examination. OIOS noted the following issues related to the development, administration and management of LPE.

(a) Proficiency examinations in the six official languages were not standardized to ensure that the content and level of difficulty was equivalent to a single internationally recognized standard. OHRM adopted the B-2 standard of the Common European Framework of Reference for Languages for developing LPE; however, non-European languages such as Arabic and Chinese were not covered in that framework.

(b) Each LPE examination was developed by a consultant and reviewed and approved by a language coordinator. There was no mechanism to ensure that the examinations were consistent and comparable between languages and from one examination session to the next. Even though the LCP members were language and teaching experts, their resources did not match those of international test developers, who benefit from computerized databases, banks of large numbers of pre-tested questions, annual audits, constant monitoring and updates. Therefore the design and methodology of LPE may no longer be appropriate when compared to modern standard testing procedures especially for an examination with financial implications for the Organization.

26. OHRM submitted a discussion paper analyzing the current status of LPE and exploring the possibilities for its future to the Human Resources Network of the Chief Executives Board. The discussion paper covered topics such as the history of LPE, challenges in conducting LPE, language assessment systems in United Nations Agencies, Funds and Programmes, possible options for replacing LPE with external examinations, and review of internationally recognized tests for the six official languages. OHRM presented different options for the replacement of LPE by external examinations. In view of the action taken by OHRM, OIOS did not make a recommendation at this time.

The Organization needed to consider how to benefit from language skills of staff

27. OHRM was expected to assess whether the anticipated benefits of LPE had been achieved.

28. Apart from promoting multilingualism, it was unclear how the Organization was benefitting from the large pool of staff proficient in multiple official languages and the related costs of LPE. There was no mechanism to assess whether the 5,000 staff members who had passed LPE since 2008 and were receiving language incentives utilized multiple languages in their official duties. Without such an assessment, the benefits of the language skills acquired by staff cannot be determined. OHRM stated that the language training programme was driven by various General Assembly resolutions on multilingualism; therefore, a study on how staff utilized the languages was not necessary. In view of OHRM comments, OIOS is not making a recommendation on this issue at this time.

IV. ACKNOWLEDGEMENT

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

(Signed) David Kanja
Assistant Secretary-General, Acting Head
Office of Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

Audit of the administration of language proficiency examinations

Recom. no.	Recommendation	Critical ² / Important ³	C/ O ⁴	Actions needed to close recommendation	Implementation date ⁵
1	OHRM should review the mandate of the Language and Communication Programme in order to harmonize curricula and study materials for language courses across the duty stations in the United Nations Secretariat.	Important	O	Issuance of an action plan to harmonize the curricula and study materials for language courses across the duty stations.	31 December 2017
2	OHRM should clarify guidelines regarding eligibility of staff members to: (i) take the language proficiency examination in their mother tongue; and (ii) receive language allowance or accelerated increments on passing the examination.	Important	O	Clarification of guidelines on eligibility of staff to take LPE in their mother tongue and to receive language incentives on passing the related examination.	31 March 2016

² 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.

³ 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.

⁴ C = closed, O = open

⁵ Date provided by Department of Management

APPENDIX I

Management Response

United Nations




INTEROFFICE MEMORANDUM

Nations Unies

MEMORANDUM INTERIEUR

TO: Ms. Muriette Lawrence-Hume, Chief, New York Audit Service DATE: 9 December 2015
A: Internal Audit Division, Office of Internal Oversight Services

THROUGH: Christian Saunders, Director
S/C DE: Office of the Under-Secretary-General for Management

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

SUBJECT: **Draft report on the audit of the administration of language proficiency examinations**
OBJET: **(Assignment No. AH2015/512/03)**

1. We refer to your memorandum dated 23 November 2015 regarding the above subject draft report and provide the comments of the Department of Management in the attached Appendix I.
2. Thank you for giving us the opportunity to provide comments on the draft report.

15-03142
9 Dec 2015

Management Response

Audit of the administration of language proficiency examinations

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	OHRM should review the mandate of the Language and Communication Programme in order to harmonize curricula and study materials for language courses across the duty stations in the United Nations Secretariat.	Important	Yes	Chief, Learning Section, Learning, Development and Human Resources Services Division, OHRM	31 December 2017	OHRM's Language and Communications Programme will address the need to harmonize curricula and study materials through an advisory service for language learning managers at all duty stations. The service will be called the Language Learning Services Unit and it will assist language learning managers with setting up, improving or managing learning programmes, providing resources and guidance on curricula, proficiency level assessments and development of language trainer skills.
2	OHRM should clarify guidelines regarding eligibility of staff members to: (i) take the language proficiency examination in their mother tongue; and (ii) receive language allowance or accelerated increments on passing the examination.	Important	Yes	(i) Chief, Examinations and Tests Section, Strategic Planning and Staffing Division, OHRM (ii) Chief, Learning, Leadership and Organizational Development Section, Learning, Development and Human Resources Services Division, OHRM	31 March 2016	OHRM will clarify guidelines regarding eligibility of staff members to: (i) take the language proficiency examination in their mother tongue; and (ii) receive language allowance or accelerated increments on passing the examination pending the General Assembly's decision to accept or reject the International Civil Service Commission's proposal to terminate accelerated increments.

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.