



# **INTERNAL AUDIT DIVISION**

## **REPORT 2024/098**

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### **Audit of governance and control environment in the secretariat of the International Civil Service Commission**

**The secretariat's governance and control  
framework needed improvement for it to be  
effective**

**30 December 2024**

**Assignment No. AH2023-518-01**

# **Audit of governance and control environment in the secretariat of the International Civil Service Commission**

## **EXECUTIVE SUMMARY**

The Office of Internal Oversight Services (OIOS) conducted an audit of governance and control environment in the secretariat of the International Civil Service Commission (ICSC). The objective of the audit was to assess the adequacy and effectiveness of the governance and control environment in the ICSC secretariat. The audit focused on the period from 1 January 2022 to 31 December 2023 but also reviewed earlier and later transactions as needed. It covered higher and medium risks areas related to: (a) governance and accountability framework of the ICSC secretariat; (b) organizational culture and control environment; (c) risk management and organizational performance; and (d) operational support in travel and human resources management.

The ICSC secretariat adequately planned and implemented its programme of work. However, its governance and control framework needed improvements for it to be effective. The audit identified gaps in: the regulatory framework; implementation of the delegated authority; risk management and divisional work planning; independent assessment of ICSC activities; and operational compliance and effectiveness in travel and engagement of consultants and interns.

OIOS made eight recommendations. To address issues identified in the audit, ICSC secretariat needed to:

- Consult with the Department of Management Strategy, Policy and Compliance, as needed, on administering its operations within the defined regulatory and delegation of authority framework;
- Establish deadlines for staff to complete mandatory training and e-Performance requirements;
- Enhance measures to obtain feedback from staff, also including them in future United Nations Secretariat staff engagement surveys and addressing any shortcomings identified;
- Conduct periodic risk assessments and develop a risk register and treatment plan;
- Issue guidance on comprehensive preparation and monitoring of divisional annual work plans;
- Establish and implement a policy for periodic evaluations or assessments of the ICSC secretariat's activities;
- Seek training for staff involved in travel management and settle travel cost deviations identified by OIOS; and
- Strengthen selection and management of consultants and interns.

The ICSC secretariat accepted four recommendations and partially accepted another three and has initiated action to implement them. Actions required to close the recommendations are indicated in Annex I. The ICSC secretariat did not accept the recommendation to establish and implement a policy for periodic evaluations or assessments and considered that reviews by the Commission and the General Assembly of relevant documents met this requirement. In OIOS view, this does not constitute a comprehensive evaluation or assessment of the secretariat's activities. OIOS closed the recommendation based on the secretariat's acceptance of the residual risks.

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# Audit of governance and control environment in the secretariat of the International Civil Service Commission

## I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of governance and control environment in the secretariat of the International Civil Service Commission (ICSC).

2. ICSC is an independent expert body established in 1972 by the United Nations General Assembly to regulate and coordinate the conditions of service of staff of the United Nations system. It is governed by a Statute approved by the General Assembly, and Rules of Procedure approved by the Commission. The Commission: (a) makes recommendations to the General Assembly on some matters such as professional staff salary scales, dependency allowances and education grant; (b) makes decisions on other matters such as daily subsistence allowance (DSA) and post adjustment; and (c) makes recommendations to heads of United Nations organizations on human resources policy issues. The Commission consists of 15 members appointed by the General Assembly. Two of them are designated as the Chair and the Vice-Chair who serve as full-time “officials other than Secretariat officials” and are not staff members. The Commission is also assisted by an Advisory Committee on Post Adjustment Questions (ACPAQ) consisting of five experts appointed by the Commission and chaired by the ICSC Vice-Chair. The Commission and ACPAQ each hold two principal work sessions per year.

3. ICSC is supported by its secretariat, with offices in New York, headed by an Executive Secretary (D-2 level). The ICSC secretariat consists of three divisions (Cost of Living Division (COLD), Human Resources Policies Division (HRPD) and Salaries and Allowances Division (SAD), each headed by a Chief (D-1 level) and the Office of the Executive Secretary. As of 31 May 2024, ICSC secretariat had 47 staff positions and one temporary appointment (26 professional and 22 general service), of which 10 were vacant (including the Executive Secretary who retired in November 2023, and one D-1 who retired in May 2024). The Chief of SAD is currently acting as the Executive Secretary.

4. ICSC is co-funded by various United Nations organizations, and the United Nations Secretariat (Secretariat) funds about 38 per cent of the budget. The budget is approved on an annual basis by the General Assembly and is subsequently endorsed by the Finance and Budget Network of the High-Level Committee on Management<sup>1</sup> (HLCM FBN). Table 1 provides ICSC budget and expenditure data for 2022 to May 2024:

**Table 1: ICSC budget and expenditure for 2022 to May 2024 (in United States dollars)**

Year	2022	2023	2024*
Consumable budget	11,631,800	10,736,900	12,795,700
Expenditure (commitments and actual expenses)	11,266,240	10,735,461	4,801,067

Source: Umoja Business Intelligence data (18 June 2024)

\* 2024 expenditures are up to May 2024.

5. ICSC secretariat maintains 20 in-house information technology (IT) systems, databases and websites, providing around 70 system report templates for use by ICSC and other United Nations organizations. The ICSC secretariat IT Unit of four staff is assisted by the Office of Information and Communications Technology with its IT infrastructure and by the International Computing Centre providing application development services.

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<sup>1</sup> Part of the United Nations System Chief Executives Board for Coordination

6. Comments provided by the ICSC secretariat are incorporated in italics.

## II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

7. The objective of the audit was to assess the adequacy and effectiveness of the governance and control environment in the ICSC secretariat.

8. This audit was included in the 2023 risk-based work plan of OIOS due to governance and operational risks pertaining to the management of the ICSC secretariat.

9. OIOS conducted the audit from February to July 2024. The audit focused on the period from 1 January 2022 to 31 December 2023 but also reviewed earlier and later transactions.

10. Based on an activity-level risk assessment, the audit covered higher and medium risks areas related to: (a) governance and accountability framework of the ICSC secretariat; (b) organizational culture and control environment; (c) risk management and organizational performance; and (d) operational support in travel and human resources management.

11. The audit methodology included: (a) interviews with officials and staff in ICSC and the United Nations Secretariat; (b) ICSC staff survey; (c) analytical review of data including those maintained in Umoja and its Strategic Management Application, Inspira, Management Dashboard, and Delegation of Authority Viewer; (d) document review and sample testing of transactions.

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

## III. AUDIT RESULTS

### A. Governance and accountability framework of the ICSC secretariat

#### Adoption of the United Nations Secretariat regulatory framework was not clearly formalized

13. The ICSC Statute and Rules of Procedure govern the functioning of the Commission but include minimal guidance on the administration of the ICSC secretariat. In 1990, the Commission and the Secretary-General agreed on “Personnel arrangements for ICSC secretariat staff,” which guided the appointment and contractual status of ICSC secretariat staff and stipulated the applicability of the Staff Regulations and Rules and related administrative issuances to ICSC secretariat. However, the ICSC secretariat does not have its own regulatory framework in other administrative areas (for example, organizational performance, financial management and internal control framework) and applies United Nations Secretariat policies in these areas, including Financial Regulations and Rules and related administrative issuances. At the same time, there is no ICSC secretariat policy document formally specifying the applicability of the United Nations Secretariat’s regulatory framework in such other areas, including any exceptions. Based on the Procedures for the promulgation of administrative issuances,<sup>2</sup> the Secretariat’s administrative issuances shall not apply to other entities of the United Nations, unless otherwise stated therein or where these entities have expressly accepted their applicability.

14. *ICSC secretariat stated that, according to the ICSC Statute, its staff shall be regarded for administrative purposes as officials of the United Nations, and therefore the United Nations’ administrative*

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<sup>2</sup> ST/SGB/2009/4

*issuances apply to the ICSC secretariat. Also, the ICSC budget is part of the jointly funded administrative activities section of the United Nations budget and, accordingly, subject to the Financial Regulations and Rules.*

The respective roles of the ICSC Chair and Executive Secretary for the administration of the ICSC secretariat needed clarification

15. Articles 8 and 20 of the ICSC Statute<sup>3</sup> state that the Chair shall direct the work of the Commission and its staff, and all staff shall be responsible to the Chair. Rule 13 of the ICSC Rules of Procedure states that subject to these articles, the Executive Secretary shall be the chief administrative officer of the Commission. However, there has been no formal interpretation of these provisions and guidance on their implementation, especially considering the status of the Chair as an official other than Secretariat official (not a staff member). With the informal adoption of the Secretariat's administrative issuances in some areas and without specifying any limitations to their applicability, the need for clarification of the respective roles of the ICSC Chair and Executive Secretary in the administration of the ICSC secretariat has become evident.

(a) Responsibility for administration requires clarification

16. In line with the guiding principles for implementation of the delegation of authority framework in the Secretary-General's bulletin on delegation of authority in the administration of the Staff and Financial Regulations and Rules,<sup>4,5</sup> the Secretary-General delegated authority for budget and finance, procurement, property and human resources management of ICSC secretariat to the Executive Secretary in their role as chief administrative officer of the Commission and as the most senior United Nations staff member with administrative responsibilities. As noted above, the ICSC Chair is not a staff member and therefore did not receive any delegated authority.

17. However, the "Personnel arrangements for ICSC secretariat staff", agreed in 1990 and still in operation, specified roles and responsibilities for the ICSC Chair that are at variance with the human resources delegation of authority issued to the Executive Secretary. For example, the Executive Secretary is delegated authority for the selection of staff up to and including the D-1 level. However, the Personnel arrangements provide for staff at P-5 level and above to be selected from a short list drawn up by the Executive Secretary, approved by the ICSC Chair and communicated to the United Nations System Chief Executives Board for consultation, prior to selection of the final candidate by the ICSC Chair. Staff at P-4 level and below are to be selected following recruitment exercises led by the Executive Secretary and the recommendation by the ICSC Chair of the selected candidate to the Secretary-General (or their representative with delegated authority). On the other hand, the Personnel arrangements did not specify the authorities and processes for the recruitment of the Executive Secretary.

18. The ICSC Chair and Vice-Chair have also participated in assessment panels for some senior positions despite not undertaking any training in competency-based interviews. In addition, the Chair has approved extensions of staff appointments beyond their mandatory age of separation in some cases. He also approves the ICSC annual activity and travel plan, travel requests of staff, and has made decisions on the hiring of some consultants and interns. These activities also appeared at variance with the responsibilities of the Executive Secretary. *The ICSC secretariat stated that bearing in mind Article 8 of the ICSC Statute, these functions were not at variance with the Chair's responsibilities as an official other than a Secretariat official.*

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<sup>3</sup> Approved by General Assembly resolution 3357 (XXIX) and amended by subsequent resolutions

<sup>4</sup> ST/SGB/2019/2

<sup>5</sup> An important consideration for the granting of delegation of authority was whether an entity's activities were legislatively mandated, thus programmed. ICSC activities are programmed in Section 31 of the United Nations regular budget and were deemed to fall within the delegation of authority framework.

(b) Performance management of senior staff

19. The administrative instruction on the performance management and development system<sup>6</sup> assigns the roles of first and second reporting officers to staff members. However, the Chair, while not being a staff member, was acting as the first reporting officer for the Executive Secretary, and the second reporting officer for the Chiefs of Divisions and the Senior Administrative Officer. This could be attributed to the absence of guidance in this area.

20. There is a need for the ICSC secretariat to seek assistance from the Department of Management Strategy, Policy and Compliance (DMSPC), as needed, in addressing the above issues to strengthen its administration.

**(1) ICSC secretariat should consult with DMSPC, as needed, on administering the secretariat's operations within the defined regulatory and delegation of authority framework.**

*ICSC secretariat accepted recommendation 1 and stated that ICSC performed its functions with respect to all organizations of the common system, not only the United Nations Secretariat.*

## **B. Organizational culture and control environment**

### ICSC secretariat needed to improve its control environment

21. The ICSC secretariat participates in several of the Secretariat's measures to strengthen organizational culture and the control environment. OIOS reviewed the effectiveness of the implementation of related activities during the audit and noted the following.

22. **Leadership dialogue:** The leadership dialogue is designed to be undertaken in a cascaded manner, in which leaders or managers engage with their direct reports in small groups of 10-25 people to discuss selected topics and share views and personal experiences. The ICSC secretariat regularly carried out annual leadership dialogue sessions. However, it was conducted in a single session by the ICSC Chair for all staff (about 40), which could inhibit active participation.

23. **Financial disclosure:** For the audit period, the relevant ICSC secretariat staff submitted the required financial disclosure and declaration of interest statements.

24. **Mandatory training:** ICSC secretariat staff completed on average 71 per cent of mandatory training for all staff (nine courses), despite regular reminders to managers and staff by ICSC administration to complete the training. Completion of mandatory training by senior managers (D-2 and D-1 levels) who were in office during the audit period, was very low, at 27 per cent for the nine mandatory courses and about six additional courses for supervisors. ICSC managers also explained that the workload and competing priorities prevented them from completing the courses.

25. **Professional development and training:** There were limited opportunities for professional growth and training for ICSC secretariat staff. Senior management acknowledged that ICSC secretariat was a small entity with a technical nature of work but limited training budget (\$14,000 per year). They, however, encouraged staff to seek promotional opportunities in United Nations organizations and to participate in the Secretariat's training programmes.

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<sup>6</sup> ST/AI/2021/4/Rev.1

26. **Staff performance evaluation and motivation:** 2022/2023 and 2023/2024 e-Performance work plans and assessments were not completed by the stipulated deadlines. ICSC managers stated that performance assessments were delayed for some staff due to unresolved conflicts, delays by staff themselves or technical issues. ICSC secretariat had not requested any recent briefing on performance management for its staff from the Department of Operational Support (DOS).

27. **Communication and information sharing:** ICSC secretariat staff meetings were infrequent and agendas or action points from the meetings were not documented. The ICSC Chair expressed an intention to hold more in-person staff meetings but acknowledged that previously arranged meetings had to be cancelled due to many staff telecommuting or senior staff traveling.

28. **Staff concerns and well-being:** ICSC secretariat staff were not included in the Secretariat staff engagement survey designed to measure staff engagement with the Organization and its goals. The survey is a good source to capture staff opinions and assess information over time, and progress made towards addressing critical areas affecting their work and well-being. The ICSC secretariat should therefore request the participation of their staff in the Secretariat staff engagement survey, since it may not be feasible, for a small entity, to conduct their own.

**(2) ICSC secretariat should establish deadlines for management and staff to complete mandatory training and e-Performance requirements.**

*ICSC secretariat accepted recommendation 2 and stated that it would review this issue at the earliest opportunity, bearing in mind the Commission's workload and programme of work.*

**(3) ICSC secretariat should enhance measures to obtain feedback from staff by, among others, requesting DMSPC to include ICSC secretariat staff in future staff engagement surveys and taking action to address any shortcomings identified.**

*ICSC secretariat partially accepted recommendation 3 and stated that the ICSC front office was in constant contact with staff, both through townhall meetings, where everyone was afforded an opportunity to speak, and individually. However, their participation in future staff engagement surveys could further improve staff feedback.*

## **C. Risk management and organizational performance**

### ICSC secretariat did not formalize its risk management

29. ICSC secretariat had not undertaken a risk assessment or developed and implemented a risk register and treatment plan, to identify and address its key governance and operational risks. In discussions with ICSC managers, they identified a variety of risks to ICSC secretariat operations, but these were not collated and followed up in systematic way. This could result in substantial risks materializing and preventing or delaying ICSC secretariat achieving its objectives.

30. For example, several ICSC managers indicated that ageing IT systems was one of the highest ICSC secretariat operational risks. ICSC secretariat relied on several old in-house systems and tools, which process large volumes of data to produce various critical reports used by ICSC and other United Nations organizations. Inaccurate data in these systems could lead to major financial implications for these organizations and their staff. A planned functional and technical assessment of the existing ICSC secretariat IT landscape had not been conducted at the time of the audit, due to competing priorities. ICSC secretariat subsequently informed OIOS that the assessment was ongoing.



**(4) ICSC secretariat should conduct periodic risk assessments and develop a risk register and treatment plan to manage them.**

*ICSC secretariat partially accepted recommendation 4 and stated that the secretariat was fully focused on IT issues and was currently involved in a project to modernize the IT systems. It also planned to finalize a risk register during 2025.*

ICSC secretariat planned and monitored its work at the programme level but needed to improve these processes at the divisional level

31. The ICSC annual proposed programme budget included its programme of work and resource requirements (for the Commission and secretariat) for General Assembly approval. ICSC and its secretariat monitored the implementation of its programme of work at various levels, including divisional meetings, senior management meetings, Commission working groups, and ACPAQ and Commission sessions. Detailed reports were prepared for review by working groups, ACPAQ and the Commission. However, work plan preparation and monitoring practices varied greatly across ICSC secretariat divisions:

- (a) COLD work plans, called divisional programme of work, listed and allocated planned activities to staff but did not highlight planned results, performance measures or resources. Work plan monitoring was not specifically documented, although this was partly addressed through its preparation of ACPAQ schedules with expected results and milestones.
- (b) HRPD work plans were a list of expected results and planned activities, which were linked to relevant outputs in ICSC programme of work. Such results and activities were regularly monitored for progress; however, without performance measures or monitoring of resources.
- (c) SAD did not prepare or monitor divisional work plans on the premise that they may be redundant. The ICSC programme of work served as the planning and monitoring framework for SAD work.

32. Inconsistent preparation (including performance measures) and monitoring of divisional work plans across ICSC secretariat could result in some delays or gaps in implementation of ICSC programme of work. The absence of comprehensive divisional work plans may also contribute to the delayed finalization of individual staff work plans.

**(5) ICSC secretariat should issue guidance on preparation and monitoring of divisional annual work plans to ensure that they: (a) include objectives, expected results, planned activities, required resources and performance measures; and (b) are periodically monitored, and such monitoring and relevant performance measures and data are documented.**

*ICSC secretariat partially accepted recommendation 5 and stated that all elements mentioned in the recommendation are fully taken into account in developing divisional work plans and/or the budget of the Commission, which are always consistent with the ICSC programme of work approved by the Commission. Objectives, expected results, and planned activities are discussed in detail in divisional preparation meetings; the required resources are defined by the ICSC budget; and the implementation of plans is monitored by the Commission and the General Assembly as well as discussed within the divisions. OIOS maintains that the divisional work plans reviewed during the audit were missing some key elements.*

ICSC secretariat was not guided to undertake independent evaluations or assessments of its activities

33. The ICSC annual programme of work included key metrics on planned results and deliverables that were populated in the Umoja Strategic Management Application, which was updated twice a year with actual performance. ICSC also submitted detailed annual reports to the General Assembly on its activities, as well as reports on specific matters mandated by General Assembly resolutions.

34. However, the ICSC secretariat had not undertaken any formal evaluations or assessments of its work methods and practices to continuously improve performance and achievement of objectives. The secretariat considered that its work was assessed each year through submission of proposed programme budgets (to the General Assembly and HLCM FBN), the General Assembly's and United Nations organizations' review and feedback on ICSC reports (for example, on compensation package for United Nations staff) as well as prior review and feedback by the Commission, its working groups and ACPAQ on draft reports, analytical data and methodologies prepared by the ICSC secretariat. While considering the existing practices, in OIOS view, a lack of a comprehensive or thematic independent evaluation or assessment of ICSC work methods, activities and results over a long period of time does not permit ICSC and United Nations system to assess the continued efficiency, effectiveness and impact of these.

**(6) ICSC secretariat should establish and implement its policy for periodic evaluations or assessments of its activities.**

*ICSC secretariat did not accept the recommendation 6 and stated that the Commission and the General Assembly assessed its activities when they considered documents prepared by the secretariat. The divisions constantly engaged in reviewing the lessons learned from any implemented projects, albeit informally. In OIOS view, this does not constitute a comprehensive evaluation or assessment of the secretariat's activities. OIOS closed the recommendation based on the secretariat's acceptance of the residual risks.*

**D. Operational support in travel and human resources management**

Frequent budget reallocations to accommodate increasing travel of ICSC members and staff needed to be brought to the Commission's attention

35. Implementation of ICSC mandate involved regular travel by ICSC members and staff. As indicated in Table 2, ICSC travel expenditure, particularly those for the Commission members, were increasing annually, and ICSC secretariat made frequent reallocations from other budget lines to those related to travel, to permit increased travel expenditure. While such practice was generally permitted, it indicated a systematic increase in travel expenditure compared to the levels expected by the General Assembly and HLCM FBN in approving and endorsing the budget envelope, respectively.

**Table 2: ICSC travel budget and expenditure (including commitments) from January 2022 to May 2024 (in United States dollars)**

Year	2022	2023	2024*
<b>Staff and consultants' travel:</b>			
Approved/endorsed budget	270,200	268,675	319,746
Budget adjusted by ICSC through reallocations from other budget lines	(+33%) 360,200	(+21%) 326,176	(+11%) 356,400
Expenditure	299,695	321,509	137,891

Year	2022	2023	2024*
<b>Travel of Commission and ACPAQ members:</b>			
Approved/endorsed budget	582,400	579,089	555,215
Budget adjusted by ICSC through reallocations from other budget lines	(+0%) 582,400	(+16%) 669,284	(+24%) 690,000
Expenditure	501,281	645,818	645,799
<b>Total travel – Revised budget</b>	<b>942,600</b>	<b>995,460</b>	<b>1,046,400</b>
<b>Total travel – Expenditure</b>	<b>800,976</b>	<b>967,327</b>	<b>783,690</b>

Source: Umoja Business Intelligence portal data (18 June 2024)

\* 2024 expenditures are up to May 2024 and include commitments for upcoming travel.

36. ICSC secretariat explained that the Commission sessions and working groups were particularly labour intensive, where in-person participation was more effective, considering participants were from diverse time zones. OIOS analysis and explanations by ICSC secretariat indicated that total travel cost increased largely due to:

- (a) The ICSC Chair's and Vice-Chair's joint travel for meetings with other organizations and increased joint participation in multiple Commission working group meetings. From January 2022 to May 2024, they participated in at least eight missions together (in addition to Commission sessions), for a total cost of \$189,024. This was not fully in line with ICSC secretariat's travel policy issued in 2018, requiring the Chair and Vice-Chair to not attend the same missions unless mandated to do so, such as for Commission sessions, and to keep their travel expenditure within the levels indicated in the budget envelope. *ICSC Chair commented that part of his travels with the Vice-Chair were related to a comprehensive review mandated by the General Assembly requiring them to meet all executive heads of participating organizations.*
- (b) Increasing number of Commission members participating in each working group. This had increased from about three in the past to about five to seven more recently.

37. The ICSC secretariat could bring to the attention of the Commission the increasing travel expenditures beyond the levels anticipated in the approved budget envelope, for consideration.

Some travel transactions were not compliant with travel rules or cost effective

38. OIOS reviewed 65 out of about 300 travel transactions during the audit period and identified compliance or cost-effectiveness issues for 27 of them. This resulted in some unjustified or unreasonable costs incurred by ICSC secretariat:

**Table 3: Travel compliance and cost-effectiveness issues identified by OIOS**

Review area	Issues identified	No. of cases	Financial impact (US\$)
DSA and terminal expenses	Payment of DSA to some Commission members for nights spent on flight contrary to ST/SGB/107/Rev.6 <sup>7</sup>	13	6,675
	Unexplained DSA adjustments or overpaid DSA because travelers shortened duration of travel	4	3,452
	Two cases of overpaid (\$122) and one case of underpaid (\$84) terminal expenses	3	38

<sup>7</sup> Rules governing payment of travel expenses and subsistence allowances in respect of members of organs or subsidiary organs of United Nations

Review area	Issues identified	No. of cases	Financial impact (US\$)
Refunds	Refunds not recovered from travel agent for canceled travels in business class, for which tickets are usually refundable or changeable (ICSC secretariat was following up on these cases)	2	10,202

39. There were also other discrepancies such as the standard of travel accommodation not adjusted after personal deviation (1 case), non-recording of actual flight dates that could potentially lead to unreported telecommuting or leave days in Umoja (12 cases), and incomplete supporting documentation such as boarding passes and receipts to support local travel expenditures. OIOS also noted inconsistencies in authorizing travel requests and processing travel expense reports, resulting in non-compliance with travel policy.

40. Furthermore, ICSC administration did not maintain a control to ensure that only costs for official travel were covered by ICSC for tickets purchased through self-ticketing, especially considering the frequent personal deviations made by travelers. No records were available on the comparison of costs of self-tickets with the official travel cost approved by the travel agent. This could result in unjustified costs incurred by ICSC secretariat.

41. Additionally, while group travel for Commission and ACPAQ sessions, working groups and fact-finding missions were supported by mission reports, individual travel was not always supported by mission reports upon completion of travel. Some ICSC secretariat divisions prepared mission reports in various formats, but they were not widely circulated. This affected travel transparency and may lead to loss of institutional knowledge.

**(7) ICSC secretariat should: (a) approach DOS to train staff involved in travel management on processing, reviewing and approving travel transactions, including the need for adequate documentation; and (b) ensure that any overpayments and underpayments identified by OIOS are settled, unless justified, and ticket costs for canceled travels are recovered through the travel agent, where possible, while implementing a mechanism to avoid recurrence.**

*ICSC secretariat accepted recommendation 7 and stated that while most of the issues raised had largely been resolved, it would enhance the training of the staff involved in travel processing.*

ICSC secretariat was addressing gaps in vacancy management

42. OIOS reviewed two of the three recruitments which ICSC secretariat conducted during the audit period and partially reviewed ongoing recruitments. OIOS identified some compliance or effectiveness issues for all reviewed vacancies and recruitments. These may be due to leadership changes during the audit period, competing priorities or varying approach to some procedures. In summary:

- (a) There were delays of up to 1.5 years or longer in advertising some vacant positions, but they had all been advertised by September 2024.
- (b) ICSC secretariat was unable to provide documentation to confirm that the advertisement of senior positions at the P-5 level and above had been shared with other United Nations organizations for dissemination as required by the Personnel arrangements. ICSC secretariat readvertised the above-mentioned the positions in July 2024 for better outreach to candidates.

- (c) For four recruitments, assessment panels did not have the required or desired composition. Records for recruitments completed in 2022 and 2023 were incomplete, limiting verification of two or more mandatory elements in each case. There was also no report available to justify the selection for a temporary appointment.
- (d) ICSC secretariat did not have a centralized record of competency-based interview (CBI) training certificates for ready confirmation that all assessment panel members had completed this mandatory training and were fully qualified to conduct CBI. ICSC secretariat provided certificates of some members at the end of the audit. They also indicated that the Chair and Vice-Chair, while not being staff members, were planning to complete the training in the near future.

43. In 2023 and 2024, the ICSC secretariat granted three exceptional short-term extensions each to two senior staff at D-1 level, beyond their mandatory retirement age of 65 years. ICSC secretariat explained that this was due to the ongoing comprehensive review, which required the involvement of experienced senior staff.

#### Selection and management of consultants and interns were not compliant with rules or well documented

##### (a) Selection and management of consultants

44. OIOS reviewed the selection and management process for a sample of individual consultants and identified compliance issues including: missing curriculum vitae (CVs) for one selected candidate and for competing candidates in five other cases; and missing comparative analyses and selection justifications. ICSC secretariat commented that they frequently used previous staff as consultants for recurring and specialized assignments. In such cases, conducting a transparent rostering exercise would be beneficial to ensure a competitive hiring process.

45. The audit further identified the hiring of two consultants in 2019 and 2021 to work on communication matters. However, there was no advertisement of the requirements or records of applications. Furthermore, the value of the consultants' work or deliverables could not be clearly demonstrated. For example, consultant A was hired from March 2019 to June 2020 at a cost of \$75,250. After several requests during the audit, ICSC secretariat submitted evidence of work done for only about four months. ICSC secretariat commented that the consultant was helping the front desk with daily requirements such as talking points for bilateral meetings, translating documents and providing communications in French, undertaking research, and assisting with the communication between the Commission and different organizations. Another consultant was engaged for a total of 13 months between August 2021 to May 2022 at a cost of \$52,750 and was required to work on the 2023 version of the ICSC booklet. However, there were no drafts or correspondence from the consultant to show any evidence of his work.

##### (b) Selection of interns

46. According to the administrative instruction on the United Nations internship programme<sup>8</sup> openings for internships shall be published online and selections must be from as wide a geographical basis as possible. OIOS noted two cases (in May 2022 and September 2023) where the ICSC secretariat was requested to engage particular individuals as interns without publication of openings or competitive selection. In the first case, a visa was also issued to the intern, following which she turned down the internship. ICSC secretariat informed the intern about host country regulations, based on which she could not use the visa without an assignment with United Nations.

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<sup>8</sup> ST/AI/2020/1

47. These direct requests resulted in non-competitive selection of interns and, possibly, could have led to a circumvention of host country visa regulations. Such instances, although not related to the substantive activities of ICSC secretariat, undermined its control environment and may affect staff attitude to internal control.

**(8) ICSC secretariat should strengthen selection and management of consultants and interns, in compliance with relevant policies and guidance.**

*ICSC secretariat accepted recommendation 8.*

#### **IV. ACKNOWLEDGEMENT**

48. OIOS wishes to express its appreciation to ICSC members and management and staff of the ICSC secretariat for the assistance and cooperation extended to the auditors during this assignment.

Internal Audit Division  
Office of Internal Oversight Services

## STATUS OF AUDIT RECOMMENDATIONS

## Audit of governance and control environment in the secretariat of the International Civil Service Commission

Rec. no.	Recommendation	Critical <sup>9</sup> / Important <sup>10</sup>	C/ O <sup>11</sup>	Actions needed to close recommendation	Implementation date <sup>12</sup>
1	ICSC secretariat should consult with DMSPC, as needed, on administering the secretariat's operations within the defined regulatory and delegation of authority framework.	Important	O	Receipt of evidence of consultation on administration within the defined regulatory and delegation of authority framework	31 December 2026
2	ICSC secretariat should establish deadlines for management and staff to complete mandatory training and e-Performance requirements.	Important	O	Receipt of data showing staff's completion of mandatory training and e-Performance assessments	1 November 2025
3	ICSC secretariat should enhance measures to obtain feedback from staff by, among others, requesting DMSPC to include ICSC secretariat staff in future staff engagement surveys and taking action to address any shortcomings identified.	Important	O	Receipt of evidence of measures implemented to enhance obtaining feedback from staff	31 December 2026
4	ICSC secretariat should conduct periodic risk assessments and develop a risk register and treatment plan to manage them.	Important	O	Receipt of the risk register and treatment plan	31 December 2025
5	ICSC secretariat should issue guidance on preparation and monitoring of divisional annual work plans to ensure that they: (a) include objectives, expected results, planned activities, required resources and performance measures; and (b) are periodically monitored, and such monitoring and relevant performance measures and data are documented.	Important	O	Receipt of guidelines on preparing and monitoring divisional annual work plans	31 March 2026
6	ICSC secretariat should establish and implement its policy for periodic evaluations or assessments of its activities.	Important	C	ICSC secretariat accepted the residual risk of not implementing this recommendation.	Closed

<sup>9</sup> Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

<sup>10</sup> Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.

<sup>11</sup> Please note the value C denotes closed recommendations whereas O refers to open recommendations.

<sup>12</sup> Date provided by the ICSC secretariat in response to recommendations or indicated by OIOS (where not provided)

## STATUS OF AUDIT RECOMMENDATIONS

## Audit of governance and control environment in the secretariat of the International Civil Service Commission

Rec. no.	Recommendation	Critical <sup>9</sup> / Important <sup>10</sup>	C/ O <sup>11</sup>	Actions needed to close recommendation	Implementation date <sup>12</sup>
7	ICSC secretariat should: (a) approach DOS to train staff involved in travel management on processing, reviewing and approving travel transactions, including the need for adequate documentation; and (b) ensure that any overpayments and underpayments identified by OIOS are settled, unless justified, and ticket costs for canceled travels are recovered through the travel agent, where possible, while implementing a mechanism to avoid recurrence.	Important	O	Receipt of evidence of training of staff involved in the travel management process and actions taken by ICSC secretariat on issues identified by OIOS	31 December 2025
8	ICSC secretariat should strengthen selection and management of consultants and interns, in compliance with relevant policies and guidance.	Important	O	Receipt of action plan to strengthen selection and management of consultants and interns	31 December 2025



# **APPENDIX I**

## **Management Response**

## Management Response

## Audit of governance and control environment in the secretariat of the International Civil Service Commission

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	ICSC secretariat should specify in internal documentation the regulatory framework that governs its administration in areas other than personnel management.	Important	No			<p>We therefore suggest that this recommendation be withdrawn.</p> <p>Article 20 (3) of the ICSC statute provides that “Subject to para.2, the staff of the Commission shall be regarded for administrative purposes as officials of the United Nations...”. [Para.2 of the same Article deals with the selection of ICSC secretariat staff, which is specified in detail in Personnel Arrangements for ICSC secretariat, approved by ICSC in 1989. It follows that the UN Secretariat’s administrative issuances also apply to the ICSC secretariat.] Thus, the regulatory framework that governs the administration of the ICSC secretariat appears to be well defined.</p> <p>Regarding other areas, they would also appear clear. As far as the budget and financial management is concerned, the budget of the ICSC is considered under the JFA section of the UN budget (see also Article 21 of the ICSC Statute) and, accordingly, it</p>

<sup>1</sup> Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

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

## Management Response

## Audit of governance and control environment in the secretariat of the International Civil Service Commission

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p>is subject to the financial rules and regulations as they apply to the United Nations.</p> <p>Additionally, the status of the Chair is not non-staff (paras. 14 and 18 of the report). This is not an accurate definition. The ICSC Chair is an official other than Secretariat. He is subject to the General Convention on Privileges and Immunities of the United Nations with his responsibilities, duties and accountabilities further clarified in ST/SGB/2002/9. He is responsible to the General Assembly for the performance of his duties.</p> <p>In view of the above and bearing in mind Article 8 of the ICSC Statute, his functions mentioned in paras 17 and 18 are at not at variance with his responsibilities as an official other than the Secretariat official.</p>
2	ICSC secretariat should approach DMSPC for guidance on administering its operations within the defined regulatory and delegation of authority framework.	Important	Yes, subject amendment proposed under comments	ICSC executive office	As needed	<p>Same as above. It should also be borne in mind that ICSC performs its functions with respect to all organizations of the common system, not only the United Nations proper.</p> <p>We suggest that a further revision of this recommendation as follows:</p>

## Management Response

## Audit of governance and control environment in the secretariat of the International Civil Service Commission

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<i>ICSC secretariat should consult with DMSPC as needed on administering its operations within the defined regulatory and delegation of authority framework.</i>
3	ICSC secretariat should establish deadlines for management and staff to complete mandatory training and e-Performance requirements.	Important	Yes	ICSC executive office	1 Nov 2025	This issue will be reviewed at the earliest opportunity with the Commission's workload and programme of work in mind.
4	ICSC secretariat should enhance measures to obtain feedback from staff by, among others, requesting DMSPC to include ICSC secretariat staff in future staff engagement surveys and taking action to address any shortcomings identified.	Important	Partially	Executive office	Next staff engagement survey	The ICSC front office is in constant contact with staff, both through townhall meetings, where everyone is provided with an opportunity to speak, and individually. However, the participation in future staff engagement surveys could further improve staff feedback.
5	ICSC secretariat should conduct periodic risk assessments and develop a risk register and treatment plan to manage them.	Important	Partially	Executive office	During 2025	The IT issue is fully in focus of the ICSC secretariat which is currently involved in a project to modernize the IT systems. It is planned to finalize a risk register during 2025.
6	ICSC secretariat should issue guidance on preparation and monitoring of divisional annual work plans to ensure that they: (a) include objectives, expected results, planned activities, required resources and performance measures; and (b) are periodically monitored, and such monitoring and relevant performance measures and data are documented.	Important	Partially	Executive office	Within the 2025/2026 performance cycle	All the elements mentioned in the recommendation are fully taken into account in developing divisional work plans and/or in the budget of the Commission: they are always consistent with the ICSC PoW approved by the Commission; the objectives, expected results and planned activities are discussed in detail under the divisional preparation meetings; the required resources are defined by the ICSC

## Management Response

## Audit of governance and control environment in the secretariat of the International Civil Service Commission

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						budget; and the implementation of plans is monitored by the Commission and the General Assembly as well as discussed within the divisions.
7	ICSC secretariat should establish and implement its policy for periodic evaluations or assessments of its activities.	Important	No			The assessment of the secretariat activities is indeed done by the Commission and the General Assembly when they consider documents prepared by the secretariat. The divisions constantly engage in reviewing the lessons learnt from any implemented project, albeit informally.
8	ICSC secretariat should: (a) approach DOS to train staff involved in travel management on processing, reviewing and approving travel transactions, including the need for adequate documentation; and (b) ensure that any overpayments and underpayments identified by OIOS are settled, unless justified, and ticket costs for canceled travels are recovered through the travel agent, where possible, while implementing a mechanism to avoid recurrence.	Important	Yes			While most of the issues raised by largely been resolved, the ICSC secretariat will enhance the training of the staff involved in travel processing.
9	ICSC secretariat should strengthen selection and management of consultants and interns, in compliance with relevant policies and guidance.	Important	Yes			