

INTERNAL AUDIT DIVISION

REPORT 2025/005

Audit of time and attendance management in the United Nations Assistance Mission in Afghanistan

UNAMA needed to address important gaps in its management of time and attendance, including untimely and inaccurate absence reporting, insufficient monitoring mechanisms, and unclear roles and responsibilities

28 April 2025 Assignment No. AP2024-630-03

Audit of time and attendance management in the United Nations Assistance Mission in Afghanistan

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of time and attendance management in the United Nations Assistance Mission in Afghanistan (UNAMA). The objective of the audit was to assess whether UNAMA effectively and efficiently managed the time and attendance of international and locally recruited staff in accordance with applicable policies. The audit covered the period from July 2022 to June 2024 and included: (a) time and attendance management framework; (b) recording, reviewing, and approving leave and absence requests; (c) managing rest and recuperation leave, danger pay, and parental leave; and (d) flexible work arrangements (FWA).

UNAMA needed to address important gaps in its management of time and attendance. There was a lack of clarity in delineating roles and responsibilities between UNAMA and the Kuwait Joint Support Office (KJSO), leading to inefficiencies in leave management and unauthorized absences. The audit highlighted the need for periodic reviews and timely resolution of pending and post facto rejected leave requests, accurate recording of absences, and compliance with time statement certifications. Additionally, it identified gaps in managing FWA and danger pay claims.

OIOS made five recommendations. To address issues identified in the audit, UNAMA needed to:

- Review the service level agreement with KJSO, clearly define respective roles and responsibilities, and communicate them to those responsible for reviewing and approving time requests to ensure timely follow-up and action.
- Enhance monitoring and periodic review and increase staff and supervisor awareness to ensure the timely and accurate recording of absences and compliance with time statement certifications.
- Implement procedures for periodic review and timely resolution of pending and post facto rejected leave requests and remind time managers and human resource partners to approve or reject leave requests timely.
- Implement periodic monitoring of danger pay claims and conduct a comprehensive review of all claims from July 2022 to June 2024 to recover potential overpayments, including those identified by the audit.
- Take measures to enforce compliance with the policy governing FWA and conduct periodic reviews of FWA records to identify cases with durations affecting entitlements, ensuring timely adjustments are made as applicable.

UNAMA accepted all recommendations, implemented one, and initiated action to implement the others. Actions required to close the recommendations are indicated in Annex I.

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Audit of time and attendance management in the United Nations Assistance Mission in Afghanistan (UNAMA)

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of time and attendance management in the United Nations Assistance Mission in Afghanistan (UNAMA).

2. The United Nations grants various types of leave to provide staff with time off for rest and recuperation, attending to family/personal matters, or addressing situations, such as illness, injury, public health requirements, sick leave, and parental leave.

3. Effective time and attendance management is crucial for productivity, mandate implementation, and staff well-being. Under the current delegation of authority framework (ST/SGB/2019/2), the Secretary-General delegated the authority to administer Staff Regulations and Rules and Financial Regulations and Rules to the UNAMA Special Representative of the Secretary-General. The delegation included time management, which was further sub-delegated to time managers/section heads.

4. Table 1 below outlines the key roles and responsibilities for managing time and attendance, and figure 1 shows the total number of absence days taken by UNAMA staff from July 2022 to June 2024.

Party	Responsibility
Staff member	Submit timely leave requests for approval; certification of monthly and annual time statements; and travel requests and related expense reports for entitlement travels.
Time Manager	Timely review, endorse, and approve leave requests, view absence balances, and monitor staff leave and attendance.
UNAMA Human Resources and Training Section	Provide guidance and support to the Mission staff and management regarding leave and attendance. Verify required documentation for parental leave requests. In liaison with time managers, monitor staff compliance with policy.
Kuwait Joint Support Office Human Resource Partner	Approve certified sick leave of 20 working days or less based on the UNAMA Human Resources and Training Section's endorsement of the required medical form submitted by the staff member. Also, approve maternity leave, rest and recuperation, and special leave. Responsible for raising parental leave quota and approving parental leave. Validate eligibility for entitlement absence travel.
Time Administrator	Create leave requests on behalf of staff members and monitor time and attendance.
Medical Officers	Approve certified sick leave over 20 working days.
Special Representative of the Secretary-General	Grants time and attendance exceptions within the delegation of authority and policy.

Table 1: Summary of review and approval roles and responsibilities on attendance and leave



Figure 1: Number of leave days by absence type for staff from July 2022 to June 2024

5. In managing time and attendance at UNAMA, Umoja, the Field Support Suite (FSS), SharePoint, and the Department of Management, Strategy, Policy, and Compliance's (DMSPC) Management Dashboard play distinct roles. Umoja is the primary platform for recording, approving, and integrating attendance and leave requests, facilitating oversight across functions. Umoja supports tracking absences, travel, and related entitlements for personnel on duty outside their designated stations. The DMSPC Management Dashboard provides real-time analytics to identify attendance and travel discrepancies and facilitate corrective actions to ensure compliance and accuracy.

6. The UNAMA Human Resources and Training Section (HRTS) provides guidance to mission management and staff on all human resources matters, including time and attendance. It is headed by a Chief Human Resources Officer at the P-4 level, who is assisted by 21 staff, comprising 2 professional staff, 3 field support staff, 12 local-level staff, and 4 United Nations volunteers. The Kuwait Joint Support Office (KJSO) supports UNAMA through a service-level agreement (SLA), including a service catalogue outlining time management roles and responsibilities, including processing benefits and entitlements.

7. The Mission's approved posts for 2023 and 2024 were 1,159 and 1,157, respectively. Table 2 below outlines the expenditures associated with time and attendance.

Category	2023	2024
Danger pay	8,110,757	8,197,179
Rest and recuperation	2,262,658	1,657,778
Home leave travel	1,746,773	168,492
Family visit travel	900,937	314,490
Reverse education grant travel	24,480	23,746
Night differential	28,132	115,029
Evacuation allowances	213,692	-
Total expenditure	13,287,429	10,476,714

Table 2: Expenditures for staf	f entitlements for 2023	and 2024 (in US\$)
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Source: KJSO Budget Unit

Source: Umoja data

8. Comments provided by UNAMA are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

9. The objective of the audit was to assess whether UNAMA effectively and efficiently managed the time and attendance of international and locally recruited staff in accordance with applicable policies.

10. This audit was included in the 2024 risk-based work plan of OIOS due to operational and financial risks related to the management of time and attendance in UNAMA.

11. OIOS conducted this audit from September 2024 to February 2025. The audit covered the period from July 2022 to June 2024. Based on an activity-level risk assessment, the audit covered higher and medium risks areas on time and attendance management, which included: (a) time and attendance management framework; (b) recording, reviewing and approving leave and absence requests; (c) managing rest and recuperation leave, danger pay, and parental leave; and (d) flexible work arrangements (FWA).

12. The audit methodology included: (a) interviews with key personnel; (b) reviews of relevant documentation, including leave policies, Umoja workflows, and time management reports; (c) analytical reviews of attendances, absences and travel data from Umoja, FSS, and SharePoint, including all 65 FWA requests, 313 uncertified sick leave requests, and 86 pending leave requests; and (d) recalculation of a random sample of 89 staff members for danger pay payments.

13. OIOS reviewed and compared data extracted from various Umoja modules and SharePoint to assess the reliability of time and attendance management data. Based on the assessment, OIOS determined that data was generally sufficiently reliable for managing time and attendance. As indicated in this report, discrepancies, such as non-recording or incorrect recording of absences associated with travel and danger pay, were brought to KJSO and UNAMA's attention, and steps were initiated to correct the data.

14. The audit was conducted in accordance with the Global Internal Audit Standards.

III. AUDIT RESULTS

A. Time and attendance management framework

Need to establish clear roles for shared responsibilities in time and attendance management between UNAMA and KJSO

15. Time and attendance management is a shared responsibility that requires clarity on the roles and responsibilities between UNAMA and KJSO.

16. A review of the roles and responsibilities stipulated in the SLA between KJSO and UNAMA, analysis of various time and attendance reports, and discussions with UNAMA and KJSO staff indicated a lack of clarity on some key respective roles and responsibilities. For example, responsibility for reviewing FWA requests exceeding 30 working days and initiating the necessary personnel actions to suspend related benefits and entitlements was not clearly assigned. As a result, allowances such as hardship and non-family service were not suspended in cases where they should have been. Similarly, there was no clear accountability for following up on pending and post facto rejected leave requests. This lack of clarity led to delays in taking corrective action, with some leave days neither deducted from staff leave balances nor classified as unauthorized absences, exposing the Mission to potential financial losses.

17. The issues arose due to a lack of a thorough review of the SLA to ensure clearly defined roles and responsibilities in time management, which hindered the ability to take timely actions. As highlighted in this report, this lack of clarity led to control gaps, inefficiencies in leave management, unauthorized absences, and financial losses for the organization.

(1) UNAMA, in collaboration with KJSO, should review the service level agreement, clearly define respective roles and responsibilities, and communicate them to those responsible for reviewing and approving time requests to ensure timely follow-up and action.

UNAMA accepted recommendation 1 and stated that it would review the SLA with KJSO to agree on roles and responsibilities for follow-up actions not covered under the existing workflow. UNAMA HRTS would also collaborate with KJSO to extract reports to monitor incorrect Umoja entries, such as misclassifying USL as family emergency leave, leave rejections, and similar issues, and take necessary corrective actions.

UNAMA could utilize Umoja's embedded time management reports to strengthen the monitoring of time and attendance requests

18. Umoja offers various reports for monitoring and analyzing absence and attendance, enabling datadriven decisions regarding leave policies, but the UNAMA's review process was inadequate. Although UNAMA tasked Time Administrators with monthly reviews, this approach was inadequate in providing the comprehensive, integrated analysis needed to assess absence and attendance effectively. Consequently, the oversight issues identified in this report went unnoticed and unaddressed.

19. The absence of regular reviews also resulted in missed opportunities to monitor pending leave requests, staff leave utilization, and potential overpayments. For example, during the audit period: (a) 431 staff members forfeited 6,729 annual leave days due to exceeding the 60-day carry-over limit, and (b) 41 UNAMA staff members took no annual leave.

20. OIOS made recommendations aimed at improving the time and attendance monitoring arrangement in the relevant sections below. UNAMA, in collaboration with KJSO, could also utilize Umoja's embedded time management reports and analyze time and attendance trends, enabling timely, data-driven decisions to address discrepancies and improve time management effectiveness. UNAMA has committed to reviewing and requesting the necessary Umoja access rights to enable the Mission to monitor staff absences and ensure timely corrective actions are taken where needed.

B. Recording, reviewing and approving leave and absence requests

Need for timely and accurate recording of absences

21. Staff members and time managers, typically first reporting officers, are jointly responsible for ensuring timely and accurate recording of leave and absence requests. In Umoja, each staff member is assigned a primary time manager, typically their first reporting officer, who is responsible for approving time-related requests. If the primary time manager is unavailable, one or more secondary time managers can take on this responsibility. A review of the approvers listed in the Umoja leave reports showed that the appropriate officials approved the requests. OIOS concluded that the staff mapping to time managers was appropriate.

22. However, OIOS analysis indicated important gaps in timeliness and completeness of the leave and absence request and approval, as below:

(a) Delays in recording leave requests

23. An analysis of a selected sample of 7,840 leave request initiation dates in Umoja, compared to their corresponding due dates, revealed that 1,954 (25 per cent) requests were submitted after their due dates, as shown in table 3. This contravened Staff Rule 5.3(e)(ii), which required that leave be taken only when authorized and stipulates that allowance payments shall cease for any unauthorized absence from work.

Leave type	Approved leave requests	Sample of approved requests	Requested before the due date	Requested after the due date	Range of delays (days)	Average delays (days)
Annual leave	9,150	4,500	3,482	1,018	1-92	14
Uncertified sick leave	2,950	1,500	709	791	1-31	6
Family emergency leave	630	300	182	118	1-29	7
Family visit/home leave/reverse education grant	80	40	35	5	1-42	18
Rest and recuperation	2,768	1,500	1,478	22	1-33	13
Total	15,578	7,840	5,886	1,954		

Table 3: Summary of leave requests submitted after their due dates

Source: Umoja data

24. This issue arose from inadequate leave planning by staff members in coordination with their time managers and the acceptance of delayed leave requests by time managers. These delays can impede effective workforce planning within sections, potentially disrupting operations and affecting other staff members. Additionally, retroactive leave requests may circumvent the approval process, as staff may have already taken leave when the request was submitted.

(b) Non-recording or inaccurate recording of absences and attendance

25. Staff members requesting travel are required to record the appropriate absence type in their time and attendance records. In Umoja, the travel request process also requires staff members to confirm supervisory approval of the absence.

26. A review of approved official business travel requests submitted by 32 staff members for 67 trips during the first half of 2024 revealed that 17 staff members (58 per cent) did not submit corresponding absence requests for 26 trips. Additionally, OIOS reviewed certified danger pay records for 149 international staff members deemed ineligible due to their absence from the danger pay location. However, no corresponding absence or attendance was recorded in Umoja for five staff members, preventing OIOS from determining the type of leave taken or whether they were on FWA.

27. The absence of periodic reviews to ensure accurate and timely absence recording and insufficient oversight by staff members and time managers resulted in the non-recording or inaccurate absence and attendance records in Umoja. Incorrect or incomplete records could hinder the Mission's ability to track unauthorized absences and enforce compliance with policies, such as those related to danger pay eligibility.

(c) Inadequate compliance with monthly and annual time statement certification

28. Staff members are responsible for certifying the accuracy of Umoja-generated monthly and annual leave summaries and for correcting any errors during this process. OIOS analysed the compliance of 1,151 staff members with monthly and annual leave certification requirements during the audit period. The results showed that 593 (52 per cent) staff members fully complied, 496 (43 per cent) partially complied, and 62 (5 per cent) did not certify any of their monthly or annual time statements.

29. Partial or non-compliance with the certification of leave summaries was primarily due to staff inaction and a lack of enforcement and oversight. These gaps could result in errors in leave balances, miscalculations of entitlements, and potential misuse of leave benefits.

(2) UNAMA, in collaboration with KJSO, should enhance monitoring and periodic review and increase staff and supervisor awareness to ensure the timely and accurate recording of absences and compliance with time statement certifications.

UNAMA accepted recommendation 2 and stated that it would continue issuing periodic reminders through the Chief of Mission Support (CMS) bulletin, urging staff to obtain leave approval before departure. Additionally, each section's time and attendance focal points receive monthly emails to review team calendars and ensure accurate reporting of staff absences. The Mission has also implemented automated email reminders for primary time managers.

Need to review pending and post facto rejected leave requests periodically

30. Long-pending leave requests and post facto rejected requests require periodic review to ensure appropriate corrective actions are taken when necessary.

(a) Need to follow up on post facto rejected leave requests

31. There were gaps in following up on post facto rejected leave requests to ensure corrective actions were taken and in guiding managers on the appropriate steps after rejecting post-facto requests. For instance, 54 (25 per cent) of 214 post facto rejected leave requests during the audit period, including certified sick leave and annual leave, remained pending managerial review to determine the appropriate corrective action, such as adjusting leave balances or initiating salary deductions for unauthorized absences.

32. The above occurred due to inadequate follow-up mechanisms and clear guidance for managers to address post-facto rejected leave requests. As a result, 369 leave days were neither deducted from the relevant leave quotas nor classified as unauthorized absences for salary deduction.

(b) Need to timely address pending leave requests

33. At the time of the audit, 86 leave requests from 2022 and 2023 were still pending action from the time manager or the KJSO human resource partner. As of July 2024, these requests had been pending for an average of 498 days. While new requests superseded 29, the original requests were not deleted or rejected. For the remaining 57, no action had been taken, resulting in the possibility that the corresponding 291 leave days were not properly deducted from staff leave balances.

34. This oversight resulted from an ineffective follow-up mechanism for timely tracking and addressing pending leave requests and insufficient accountability for ensuring pending requests were appropriately resolved.

(3) UNAMA, in collaboration with KJSO, should implement procedures for periodic review and timely resolution of pending and post facto rejected leave requests and remind time managers and human resource partners to approve or reject leave requests timely.

UNAMA accepted recommendation 3 and stated that it would continue using the CMS bulletin to remind primary time managers to review email notifications on rejected leave requests and monitor any amendments to incorrect requests.

C. Managing rest and recuperation leave, danger pay, and parental leave

Need to review rest and recuperation breaks to identify inappropriate combinations with uncertified sick leave

35. Due to the challenging work environment, UNAMA staff are entitled to rest and recuperation (R&R) breaks every four weeks, comprising five days off and two days of travel. According to ST/AI/2018/10, R&R cannot be combined with parental leave, reverse education grant, home leave, family visit travels, and uncertified sick leave (USL), except when approved as family emergency leave. When R&R is combined with USL, and the USL period comes after the R&R period, all authorized R&R days should be charged to annual leave or another appropriate leave category.

36. OIOS review of 313 USL requests found that 201 (64 per cent) cases, unrelated to family emergencies, were combined with R&R. The UNAMA HRTS explained that staff members might be unaware of the option to select family emergency leave in Umoja for family-related emergencies, instead incorrectly using USL. However, no corrective action was taken to ensure staff members requested family emergency leave, which can be combined with R&R. As a result, there is a risk that staff could intentionally use USL to circumvent time managers' prior approval for extending R&R.

37. Following the audit, UNAMA issued a reminder on 6 March 2024 through the CMS bulletin, addressing the improper combination of USL with R&R. The bulletin specified that such absences should be classified as family emergency leave. It also directed time administrators, who receive notifications of automatically certified USL through Umoja, to ensure these are not linked with R&R and to guide staff to cancel and reapply the absence correctly as family emergency leave. Additionally, the bulletin required that time administrators ensure USL of up to three days without a medical certificate is confined to the mission area and any absence exceeding three days be supported by a medical certificate. Based on the action taken by the Mission, OIOS did not make a recommendation.

Need to monitor danger pay claims

38. Danger pay is a special allowance for international and local staff working in locations with prevailing dangerous conditions. Since 2021, staff members have been self-certifying their monthly danger pay entitlements in Umoja, with payments automatically processed the following month. This process replaced the previous one, where KJSO human resource partners reviewed danger pay claims for accuracy.

39. OIOS reviewed certified danger pay records for 89 of 333 international staff members who received danger pay during the audit period. The review identified \$16,155 in overpayments to 21 staff members who claimed danger pay for days spent on leave. Notably, two staff members repeatedly overclaimed and were paid danger pay, accounting for \$7,683, nearly half of the identified overpayments.

40. The above occurred due to staff not exercising due diligence or not understanding the guidelines for certifying danger pay entitlements. Additionally, the absence of an interface between the danger pay certification module and the absence/attendance module in Umoja prevented automatic data validation and alerts for conflicting entries. Furthermore, the Mission did not conduct regular reviews of danger pay claims, allowing these discrepancies to go undetected.

(4) UNAMA should implement periodic monitoring of danger pay claims and conduct a comprehensive review of all claims from June 2022 to July 2024 to recover potential overpayments, including those identified by the audit.

UNAMA accepted recommendation 4 and stated that KJSO has initiated the verification and recovery/payment of danger pay, where applicable. Additionally, guidance on correctly recording danger pay has been included in the CMS bulletin, with reminders to be issued regularly.

The Mission complied with parental and pre/post-delivery leave requirements

41. Staff members are entitled to 16 weeks of parental leave upon the birth or adoption of a dependent, and birth mothers are eligible for an additional 10 weeks of pre- and post-delivery leave. These leaves must be taken within 12 months of birth or adoption and require supporting documentation, such as a birth certificate, doctor's note, or legal adoption papers.

42. A review of 56 of 114 parental leave requests during the audit period confirmed compliance. All requests were supported by birth certificates, verified through personnel action reports, and taken within the required timeframe, with no instances exceeding the allowed duration. Similarly, for all 10 pre/post-delivery requests, personnel action reports confirmed that birth was given to a child. Therefore, OIOS concluded that UNAMA complied with parental and pre/post-delivery leave requirements.

D. Flexible work arrangements

Need for effective management of flexible working arrangements

43. According to ST/SGB/2019/3, FWA requires a signed agreement between the manager and staff member outlining the duration, working hours, location, and specific tasks. Managers have discretion in granting FWA. Staff may work remotely outside the mission area for up to six months. However, if staff telecommute from outside their official duty station for more than 30 consecutive working days, entitlements tied to physical presence at the duty station, such as non-family service allowance, hardship allowance, and home leave point accrual, will be suspended. UNAMA requires staff to submit approved FWA forms to the HRTS, which maintains records on SharePoint.

44. During the audit period, 65 staff members recorded FWA periods exceeding five working days in Umoja. OIOS reviewed all 65 cases to verify the availability of the required FWA forms on SharePoint and noted the following:

- <u>Lack of formal agreements</u>: For 58 staff members (89 per cent), no FWA form was submitted to HRTS. Furthermore, two staff members had forms authorized for 11 and 22 days, respectively, yet they recorded 124 and 102 FWA days in Umoja. In the absence of formal documentation, OIOS was not able to verify that supervisors authorized the FWAs.
- <u>Non-compliance with entitlement suspension</u>: For six staff members who exceeded 30 days of FWA, hardship, and non-family service allowance entitlements were not suspended as required.

The KJSO Human Resources Section acknowledged the oversight and indicated that corrective measures would be taken to recover the improperly granted entitlements. Table 4 outlines the allowance recovery required from these staff members.

Staff	Start Date	End Date	Total working days	Recoverable amount (\$)
1	12/03/2023	28/06/2023	71	2,879*
2	09/01/2023	05/04/2023	63	3,445*
3	26/02/2024	18/04/2024	37	502
4	17/09/2023	09/11/2023	39	939
5	20/02/2023	09/04/2023	35	321
6	19/02/2023	06/04/2023	35	321
	Total		280	8,407

Table 4: Number of staff and days on flexible working arrangements and required recoveries

Source: Umoja records and OIOS prorated calculations after 30 working days * *Non-family service allowance differs for staff with or without dependent(s)*

45. Several gaps in UNAMA's management of FWA contributed to the identified issues. These included a lack of periodic review by the KJSO Human Resources Section of FWA records in Umoja against approved authorizations. There was also insufficient monitoring of Umoja records to identify FWA periods exceeding 30 working days, resulting in delays in suspending related entitlements.

(5) UNAMA, in collaboration with KJSO, should: (a) take measures to enforce compliance with the policy governing flexible working arrangements (FWA); and (b) conduct periodic reviews of FWA records to identify cases with durations affecting entitlements, ensuring timely adjustments are made as applicable.

UNAMA accepted recommendation 5 and stated that UNAMA HRTS and KJSO have initiated a review of FWA submissions to ensure staff upload signed FWA forms when requesting absences. Additionally, UNAMA HRTS would collaborate with KJSO human resource partners to periodically generate a list to ensure compliance reports and mitigate overpayment of duty station entitlements.

IV. ACKNOWLEDGEMENT

46. OIOS wishes to express its appreciation to the management and staff of UNAMA and KJSO for the assistance and cooperation extended to the auditors during this assignment.

Internal Audit Division Office of Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

Rec. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
1	UNAMA, in collaboration with KJSO, should review the service level agreement, clearly define respective roles and responsibilities, and communicate them to those responsible for reviewing and approving time requests to ensure timely follow-up and action.	Important	0	Pending receipt of evidence of updated SLA reflecting clearly defined roles and responsibilities, along with communication to relevant staff involved in time request reviews and approvals.	30 June 2025
2	UNAMA, in collaboration with KJSO, should enhance monitoring and periodic review and increase staff and supervisor awareness to ensure the timely and accurate recording of absences and compliance with time statement certifications.	Important	С	Action completed.	Implemented
3	UNAMA, in collaboration with KJSO, should implement procedures for periodic review and timely resolution of pending and post facto rejected leave requests and remind time managers and human resource partners to approve or reject leave requests timely.	Important	0	Pending receipt of evidence of documented procedures for periodic review of pending and rejected leave requests, and proof of regular reminders sent to time managers and human resource partners.	30 June 2025
4	UNAMA should implement periodic monitoring of danger pay claims and conduct a comprehensive review of all claims from July 2022 to June 2024 to recover potential overpayments, including those identified by the audit.	Important	0	Pending receipt of evidence of periodic monitoring activities and a comprehensive review report covering danger pay claims from July 2022 to June 2024, including recovery actions taken.	30 June 2025
5	UNAMA, in collaboration with KJSO, should: (a) take measures to enforce compliance with the policy governing flexible working arrangements (FWA); and (b) conduct periodic reviews of FWA records to	Important	0	Pending receipt of evidence of measures enforcing FWA policy compliance, along with periodic review reports identifying entitlement	30 June 2025

¹ 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.

² 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.

³ Please note that the value C denotes closed recommendations, whereas O refers to open recommendations.

⁴ Date provided by UNAMA in response to recommendations.

STATUS OF AUDIT RECOMMENDATIONS

Rec. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
	identify cases with durations affecting entitlements, ensuring timely adjustments are made as applicable.			cases requiring corresponding adjustment actions.	

APPENDIX I

Management Response

United Nations



Nations Unies

UNITED NATIONS ASSISTANCE MISSION IN AFGHANISTAN UNAMA

Office of the Chief of Mission Support

16 April 2025

- To : Mr. Byung-Kun Min Director, Internal Audit Division, OIOS
- From : Conrad Lesa OiC Mission Support

Subject: Draft report on an audit of time and attendance management in the United Nations Assistance Mission in Afghanistan (Assignment No. AP2024-630-03)

- 1. Reference is made to your memorandum OIOS-2025-00605 dated 3 April 2025 on the above subject.
- 2. As requested, please find attached UNAMA's responses to the recommendations made in relation to this audit assignment.

Kind regards.

cc: Ms. Denise Wilman, Chief of Staff, UNAMA
Mr. Jorge Goncalves, Chief of Mission Support, UNAMA
Mr. Saidu Adam-Samura, OIOS, KJSO
Ms. Norma Ayyash, Chief Human Resources Officer, UNAMA
Mr. Zewdu Tegen, Chief, KJSO
Mr. Adityavikram Pachisia, Audit Focal Point, UNAMA
Mr. Modupe Adebanjo, Deputy Chief, KJSO

Management Response

	Accepted					
Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNAMA, in collaboration with KJSO, should review the service level agreement, clearly define respective roles and responsibilities, and communicate them to those responsible for reviewing and approving time requests to ensure timely follow-up and action.	Important	Yes	CORM/CHRO/KJSO	30 June 2025	The current SLA between UNAMA and KJSO will be reviewed and an agreement will be reached on the roles / responsibilities in relation to follow up actions which do not fall under the existing workflow. In addition, UNAMA HR will work with KSJO for extraction of reports to monitor incorrect Umoja recording eg. USL v/s FEL, rejection of leave etc. and necessary corrective action taken.
2	UNAMA, in collaboration with KJSO, should enhance monitoring and periodic review and increase staff and supervisor awareness to ensure the timely and accurate recording of absences and compliance with time statement certifications.	Important	Yes	CHRO	Implemented, evidence provided to the auditor.	UNAMA will continue to disseminate periodic reminders on an ongoing basis through the CMS bulletin asking staff members to ensure that their leave is approved before their departure. In addition, T&A focal points in every section have been receiving monthly emails to check the team calendar to ensure that the staff absences are accurately reported. UNAMA has additionally put in place email reminders to primary time

¹ 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.

 $^{^{2}}$ 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

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						managers to check and confirm absences related to the staff in their respective sections.
3	UNAMA, in collaboration with KJSO, should implement procedures for periodic review and timely resolution of pending and post facto rejected leave requests and remind time managers and human resource partners to approve or reject leave requests timely.	Important	Yes	KJSO CHRO/CORM	30 June 2025	UNAMA will continue to send out reminders through the CMS bulletin asking primary time managers to take note of email notification related to rejected leave and monitor amendments to any incorrect requests.
4	UNAMA should implement periodic monitoring of danger pay claims and conduct a comprehensive review of all claims from June 2022 to July 2024 to recover potential overpayments, including those identified by the audit.	Important	Yes	KJSO HR partners	30 June 2025	KJSO has initiated the checking and recovery/payment of danger pay (where applicable). In addition, information on how to correctly record danger pay has been included in the CMS bulletin and these reminders will continue to be disseminated at regular intervals.
5	UNAMA, in collaboration with KJSO, should: (a) take measures to enforce compliance with the policy governing flexible working arrangements (FWA); and (b) conduct periodic reviews of FWA records to identify cases with durations affecting entitlements, ensuring timely adjustments are made as applicable.	Important	Yes	UNAMA HR and KJSO HR partners	30 June 2025	UNAMA HR and KJSO have initiated the review of FWA submission to ensure that staff upload the signed FWA forms when requesting absence. In addition, UNAMA HR will work with KJSO HR partners to periodically generate a list to ensure compliance and mitigate overpayment of duty station entitlements.