Office of Internal Oversight Services

INTERNAL AUDIT DIVISION

REPORT 2025/065

Audit of processing of staff separation by the Kuwait Joint Support Office

KJSO made notable progress in processing staff separations, but needed to address gaps in final entitlement reviews and overpayment recoveries and uploading of all national staff official status files before its closure

12 December 2025
Assignment No. AP2025-618-01

Audit of processing of staff separation by the Kuwait Joint Support Office

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of processing of staff separation by the Kuwait Joint Support Office (KJSO). The objective of the audit was to assess the effectiveness and efficiency of KJSO's staff separation activities to ensure the timely and accurate processing of final entitlements and compliance with applicable United Nations policies and procedures, particularly during high-volume separations associated with client missions' drawdown and closure. The audit covered the period from 1 January 2023 to 31 July 2025 and included: planning and performance management; staff separation activities; and records management.

KJSO made notable progress in processing staff separations by strengthening work planning, enhancing performance-monitoring tools, effectively managing travel arrangements, and conducting accurate payroll audits for national staff. However, OIOS noted gaps in the separation process, including inadequate review of human resources records, delays in recovering overpayments, and considerable delays in uploading official status files.

OIOS made two recommendations. To address issues identified in the audit, KJSO needed to:

- Review time and attendance data to ensure the accurate calculation of final entitlements and follow up to recover any overpayments from separating staff, in particular those from UNAMI.

- Complete uploading all UNAMI national staff official status files to the DOS SharePoint platform before KJSO's closure.

KJSO accepted the recommendations and has initiated actions to implement them. Actions required to close the recommendations are indicated in Annex I.

CONTENTS

Audit of processing of staff separation by the Kuwait Joint Support Office

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of processing of staff separation by the Kuwait Joint Support Office (KJSO).

2. KJSO is a shared service centre for 17 United Nations entities, including peacekeeping and special political missions across 13 locations in Asia, Europe, the Middle East, and the Americas. Its core responsibilities include processing finance, human resources, travel, and payroll transactions. KJSO provides support services for eight missions through service level agreements (SLAs), which define the roles and responsibilities of the missions and KJSO. It operates under a three-tier governance structure established by the Department of Operational Support (DOS): (a) the User Group; (b) the KJSO Client Board; and (c) the Joint Regional Service Centre in Entebbe-KJSO Steering Committee, which reports to the DOS Under-Secretary-General.

3. Separation refers to a staff member's end of continuous employment with the Organization. This includes death, appointment expiration, termination, resignation, retirement, and post-abandonment. From 1 January 2023 to 31 July 2025, KJSO processed 519 staff member separations whose employment ceased with the United Nations Assistance Mission in Afghanistan (UNAMA), the United Nations Assistance Mission for Iraq (UNAMI), and the United Nations Investigative Team to Promote Accountability for Crimes Committed by Da'esh/ISIL (UNITAD). Table 1 presents the number of staff separations by separation type, mission, and staff category – international (Int.) vs. national (Nat.).

Table 1: **Staff separation types by missions and category from 1 January 2023 to 31 July 2025**

No.	Separation type	UNAMA		UNAMI		UNITAD		Total
		Int.	Nat.	Int.	Nat.	Int.	Nat.	
1	Agreed termination	12	2	12	4	4	2	36
2	Appointment expiration	22	102	14	23	48	69	278
3	Death	0	2	1	1	0	0	4
4	End of secondment	2	0	0	0	1	0	3
5	Interagency transfer (outgoing)	1	0	3	2	2	2	10
6	Post abolishment	0	1	3	26	6	0	36
7	Resignation	9	35	8	19	23	7	101
8	Retirement	8	15	10	10	0	1	44
9	Termination for misconduct	1	0	0	0	0	0	1
10	Termination for health reasons	1	3	1	0	0	0	5
11	Termination in the interest of the organization	1	0	0	0	0	0	1
	Total	**57**	**160**	**52**	**85**	**84**	**81**	**519**

Source: Umoja SAP Hana report on separation payments

4. Processing staff separation includes all administrative actions, such as conducting human resources and payroll audits to verify and establish the accuracy of personnel employment and entitlement records (outstanding claims and obligations, payroll adjustments, pension issues, and attendance records). Other activities include: updating entitlement records; processing separation entitlements and final payments; and maintaining and archiving official personnel files. Any outstanding obligations or entitlements are settled from the final entitlement payments. The end-to-end staff separation processes involve multiple stakeholders and include both manual and automated processes that are data-intensive and time-consuming.

The activities are interdependent, as they rely on and are influenced by the timely completion of each activity. Effective coordination and collaboration are therefore crucial in ensuring the timely processing and settlement of final entitlements and pension benefits.

5. Effective planning, performance monitoring, risk management, accurate and timely computation of staff separation entitlements, and proper maintenance of accurate staff official status files are key in ensuring the timely release of personnel final payments, considering the anticipated surge in staff separations due to the UNAMI and KJSO drawdown and closures in December 2025 and June 2026, respectively.

6. Staff separation processes are governed by the Financial Regulations and Rules, Secretary-General's delegation of financial authority on human resources management, Financial and Staff Regulations and Rules, Administrative Instructions, policy guidelines issued by the Office of Human Resources Services Division under the Department of Management, Strategy, Policy and Compliance Peacekeeping Records Management and Retention policy, standard operating procedures on field entity closure, and the global check-out user manual.

7. Umoja, pension fund portal, and Field Support Suite (FSS) are the primary platforms for processing staff separations, including check-out, computation and payment of final entitlements, pension documents, travel processing, and real-time on-screen status updates on final payments and pension document submissions. Additionally, Umoja data is integrated into dashboards, such as Qlik Sense, Umoja Analytics, KJSO performance dashboards, and the staff separation tracker, providing real-time visual insights into quarterly performance and key performance indicators (KPIs), and monitoring operational efficiency and alignment with SLAs and policies. Electronic staff official status files are recorded in SharePoint. Additionally, the i-Need platform is used to process staff service requests.

8. Comments provided by KJSO are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

9. The objective of the audit was to assess the effectiveness and efficiency of KJSO's staff separation activities to ensure the timely and accurate processing of final entitlements and compliance with applicable United Nations policies and procedures, particularly during high-volume separations associated with client missions' drawdown and closure.

10. This audit was included in the OIOS 2025 risk-based work plan due to the risks of incorrect records and entitlement calculations, leading to under-or overpayments of final entitlements and financial loss to the organization, and operational delays impacting the timely release of final payment, particularly during high-volume staff separation due to the upcoming closures of KJSO and UNAMI.

11. OIOS conducted this audit from August to October 2025. The audit covered the period from 1 January 2023 to 31 July 2025 and included: planning and performance management; staff separation activities; and records management.

12. The audit methodology included: (a) interviews with key personnel, (b) review of relevant documentation, (c) assessment of the client's data management systems, including staff separation tracker, and performance monitoring dashboards, (d) analytical review of data on danger pay, annual leave quota balances, absence and attendance, travel requests, separation payments, accounts receivables and payables, separation personnel actions and official status files for national staff, (e) judgmental sampling tests covering 90 staff files, 48 danger-pay cases, and 45 cases each for accrued annual leave, termination

indemnity, repatriation grant, and relocation grant, and (f) re-computation of the annual leave payouts to establish accuracy.

13. To assess the reliability of data pertaining to the processing of staff separations, OIOS reviewed data in Umoja and FSS and consulted with relevant KJSO personnel. Based on the review, OIOS determined that the data were sufficiently reliable for the purpose of the audit despite some issues as presented in this report.

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

III. AUDIT RESULTS

A. Planning and performance management

KJSO developed and implemented adequate work plans

15. Work plans are critical management tools that help maintain focus, ensure accountability, and support the achievement of organizational objectives. They also provide a structured framework for monitoring progress, identifying delays, and enabling timely, informed decision-making. Effective work planning is crucial during mission drawdown and liquidation phases, where activities are time-bound, interdependent, and high-risk.

16. KJSO developed work plans to guide the implementation of staff separation activities in alignment with UNITAD's drawdown and liquidation and UNAMI's upcoming liquidation timelines. The work plans clearly defined responsibilities, allocated human resources tasks among human resources partners, and established timelines for each activity. The work plans covered a wide range of sequential and interdependent tasks, and progress on key areas (such as travel processing, human resources audits and payroll audits) was monitored through a dashboard that provided regular updates on case volume and completion status.

Enhanced monitoring and process improvements strengthened performance achievement for staff separation activities

17. Under the SLAs, KJSO is required to meet certain KPIs for staff separation processes, including completing audits of human resources records, processing human resources travel requests, and conducting payroll audits. To monitor compliance, KJSO developed a dashboard that displayed the volume of cases processed, performance against KPIs, breakdowns by client mission, and the overall completion status. A trend analysis covering 10 quarters during the audit period revealed varying levels of achievement against SLA targets, as shown in table 2.

Table 2: **Trend analysis of KJSO's performance against Service Level Agreement targets for 10 quarters**

SLA category	SLA target	Time requirement	Average performance
Audit of human resources records	98%	Within 42 calendar days	58%
Processing of human resources travel requests (repatriation tickets)	95%	Within 5 calendar days	96%
Payroll audit & release of final pay (national staff)	98%	Within 36 calendar days	93%

Source: KJSO dashboard and trend analysis

18. The shortfalls were mainly attributed to factors outside KJSO's control, such as the delayed checkout process, the late submission of required documentation, including United Nations Laissez-Passer and proof of relocation, and the additional time needed to review complex cases. For example, one staff member who separated at the end of September 2023 submitted the relocation proof required to complete the human resources audits only in October 2025, while another staff member who separated in January 2024 completed the checkout process in October 2025.

19. In response to these challenges, KJSO periodically reviewed its processes in collaboration with stakeholders, including client missions, and enhanced the dashboard's functionalities to capture additional fields and streamline workflows. These process improvements contributed to better completion rates, even during UNITAD's drawdown and liquidation in the third and fourth quarters of 2024, when case volume peaked. For example, in the third quarter of 2023, KJSO processed 19 (34 per cent) of 56 separation notifications, compared with 84 (76 per cent) of 111 cases in the third quarter of 2024.

20. Building on lessons learned from its after-action review of UNITAD's drawdown between November and December 2024, KJSO developed a new separation tracker and monitoring dashboard in May 2025. The new tool provided real-time tracking of each separation case, generated automated reminders to staff and FSS focal points for pending checkout steps or documentation, and highlighted processes that were outside KPI targets. As a result, KJSO achieved full KPI compliance in the second quarter of 2025, processing all 47 (100 per cent) cases received, compared to 16 (36 per cent) of 44 cases received in the second quarter of 2024.

KJSO evaluated its performance and implemented corrective actions to improve operational efficiency

21. In accordance with ST/SGB/2018/3, United Nations entities are required to periodically conduct self-evaluation activities to assess the relevance, efficiency, effectiveness, and impact of their operations.

22. KJSO conducted annual client satisfaction surveys to evaluate the extent to which its services met client expectations. The survey results were analyzed to identify areas for improvement. The December 2024 survey recorded a satisfaction rating of 93 per cent, compared with 88 and 91 per cent in 2022 and 2023, respectively. Additionally, between November and December 2024, KJSO held reflection and lessons-learned workshops with staff and other relevant stakeholders to review staff support services provided during UNITAD's drawdown and closure. A consolidated report, issued in December 2024, summarized achievements, challenges, good practices, lessons learned, and key actions and recommendations for future mission closures, including UNAMI.

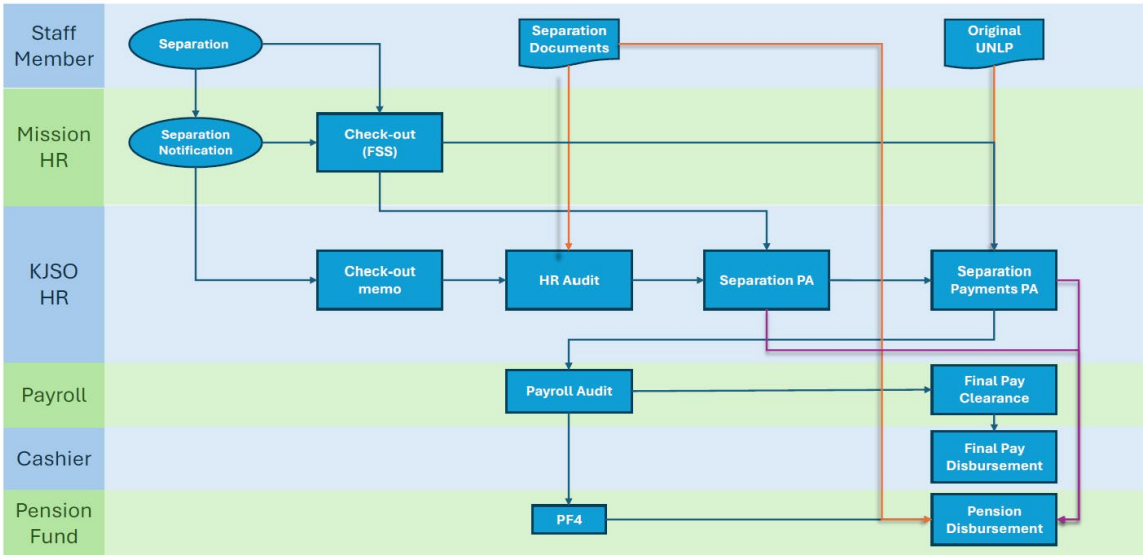
23. The report contained 16 recommendations to strengthen efficiency in areas such as records management, operational readiness, resource planning, data validation, updating of staff personal information, checkout procedures, timely return of United Nations Laissez-Passer, and upgrading the management information system for data validation and automated reporting. OIOS reviewed eight of these recommendations, including refresher training for KJSO staff, development of standard operating procedures, and sharing of open accounts receivable and payable reports, all of which had been implemented.

B. Staff separation activities

24. To verify the adequacy and accuracy of key staff separation activities such as human resources and payroll audits, travel processing, and final entitlements, OIOS reviewed various records from Umoja and FSS, including absences, attendance, entitlements, such as home leave/family visit, reverse education grant,

danger pay, rest and recuperation (R&R), travel requests in Umoja, and movement of personnel forms in FSS. Figure 1 provides an overview of KJSO's separation process workflow.

Figure 1: **An overview of KJSO's separation process workflow**



Source: KJSO

Staff separation travel arrangements were processed effectively

25. The United Nations provides tickets to repatriate separated staff members to their home countries or place of recruitment. KJSO Travel Unit processed 196 separation travel requests from the three client missions, consisting of 48 self-tickets, 147 issued by travel agents, and 1 by a United Nations flight.

26. OIOS analysed 45 of the 196 repatriation travel requests, which revealed that 33 staff members received their tickets on time, enabling them to depart by the close of business on their final working day. The remaining 12 staff members departed earlier due to approved alternate work arrangements following the closure of some field offices, annual leave, or official business travel. All the trip destinations were based on the place of recruitment or home country. Additionally, a review of the Qlik Sense dashboard showed that all travel requests were processed and that no expense reports were pending during the audit period.

Separation benefits were paid in accordance with established policies

27. In accordance with the Staff Regulations and Rules, separated staff members are entitled to benefits based on their contract type, duration of service, and separation category. These include accrued annual leave payout, termination indemnity, death grants for all staff categories, relocation and repatriation grants, and travel time for international staff members. Umoja's automated simulation module calculates these benefits, minimizing manual errors.

28. OIOS selected a random sample, excluding separations due to death, and independently recalculated the applicable entitlements using a separation entitlement calculator developed by UNAMI. The calculated amounts were then compared with those paid through Umoja to assess accuracy. The review confirmed that entitlements were accurately determined and paid, as summarized below:

- Accrued annual leave: A sample of 45 cases was reviewed. Leave balances were consistent with quotas at the time of separation, and the payouts were accurate.
- Termination indemnity: A review of 45 of the 87 cases showed that amounts paid were accurate.
- Death grant: All four eligible cases were correctly paid to designated survivors.
- Repatriation grant: A review of 45 of the 83 eligible international staff members (with continuous five years or more of service) confirmed that the payments were accurately calculated based on years of service and family status and supported by relocation proof prior to payment.
- Relocation grant: OIOS reviewed 45 of the 161 separated international staff who had more than one year of continuous service. The review showed that 34 fixed-term or continuing-appointment staff members received the single-rate amount of $13,000, and 11 temporary staff members received $1,500, in accordance with policy.

There were gaps in the review of human resources records for separating staff members

29. A key component of KJSO's staff separation process is the human resources audit, which ensures accuracy of final entitlements through a comprehensive review of employment history, attendance, benefits, and other personnel data. Although KJSO uses a standardized checklist and shares responsibility for record accuracy with staff and client missions, OIOS identified gaps in the review and validation of key human resources data in Umoja, as follows:

(a) Non-recovery of benefits associated with telecommuting periods exceeding 30 workdays away from the duty station

30. Verification of telecommuting periods in KJSO's human resources audit requires ensuring that benefits and entitlements tied to physical presence at the duty station, such as danger pay, non-family service, and hardship allowances, are suspended when staff members telecommute away from their duty station for more than 30 consecutive workdays. Thirteen separated staff members who exceeded this threshold were identified from Umoja telecommuting records. Four UNITAD staff members' entries were incorrect, as alternate work arrangements were recorded as telecommuting. Of the remaining nine cases, recoveries of ineligible benefits were fully processed for five staff members, while an estimated $5,926 remained unrecovered for the other four cases. These omissions were due to inadequate review during the human resources audits.

(b) Inadequate review of rejected certified sick leave days

31. OIOS reviewed the Umoja report of rejected certified sick leave for the audit period and identified 16 separated international staff members with 152 rejected sick leave days, primarily due to non-submission of medical documentation. Of these, four requests of 48 days were resolved, while 75 days across the remaining 12 requests (75 per cent) remained unadjusted. Further review revealed that the lack of adjustments did not affect six of the affected staff members, as they had sufficient annual leave balances to offset the unauthorized days. However, the remaining six cases resulted in inaccurate settlement amounts. For example, one staff member received an annual leave payout of 3.5 days ($1,628), despite having 15 days of rejected certified sick leave, estimated at $5,798, still unaccounted for.

32. Neither staff members nor client missions took retroactive corrective actions to resubmit or validate the rejected leave requests, and KJSO human resources partners did not adequately review these discrepancies during the human resources audits. Although KJSO indicated that these rejected leave periods related to previous assignments in other duty stations, the audits were required to cover the full employment history, including service with other United Nations entities. As a result, these rejected leave periods

remained unauthorized, unadjusted, and/or unrecovered from staff salaries or final settlement payments. The overall potential financial loss amounted to $24,925.

(c) Inaccurate certification and inadequate review of danger pay records

33. Danger pay is a special allowance provided to internationally and locally recruited staff serving in locations where very dangerous conditions prevail. Staff remain eligible for danger pay for seven days while on R&R or official business travel outside the danger-pay location. Of the 198 separated international staff members, 169 served in duty stations eligible for danger pay. OIOS reviewed their certified danger pay summaries and selected 48 cases with unusual danger pay coding patterns[1] for detailed analysis. The review found that none of the 48 staff members accurately certified their danger pay, resulting in 637 days of overclaimed danger pay amounting to $35,778, as shown in table 3. KJSO indicated that it had requested missions to contact these affected staff members to initiate recoveries.

Table 3: **Summary of overclaimed danger pay for the period January 2023 to 31 July 2025**

Category	No. of staff members	Overclaimed days	Amount overclaimed ($)
Final payments on hold pending recovery	3	31	1,755
Separated staff still active in the United Nations system	5	53	3,264
Staff with final entitlements already paid	40	553	30,759
Total	**48**	**637**	**35,778**

34. Additionally, 34 separated staff members certified 273 days under the danger pay code "5," indicating absence outside the danger pay location and therefore ineligible for the danger pay (estimated at $139,174). However, without documented absence types, human resources partners did not verify or document the underlying reasons for the absences during the human resources audits. Consequently, OIOS could not determine whether these absences were authorized or whether recoveries should have been made from annual leave or final settlements. Had these days been classified as unauthorized absences, KJSO would have recovered $63,156 from the final payments of 16 staff members with zero annual leave balance at the time of separation.

35. The above issues stemmed from several control weaknesses, including inaccurate staff self-certification of danger pay entitlements, non-certification time statements, limited mission-level verification, discontinuation of monthly danger pay validation since 2021, and lack of automated validation checks in Umoja's time, travel, and danger pay modules. In response, KJSO, in collaboration with UNAMI, deployed a human resources partner on temporary duty to UNAMI to ensure proper review of records in preparation for the Mission's closure and conducted refresher training on required verification steps in the separation checklist. Furthermore, UNAMA issued a broadcast on 14 August 2025 instructing staff members to review their records from August 2021 and correct any overclaims before 1 September 2025, after which unreported overpayments would be treated as entitlement fraud.

(d) Non-recovery of rest and recuperation travel costs during the separation months of staff members

36. Administrative Instructions stipulate that staff members are not permitted to take home leave, family visit, or R&R travel during their month of separation. In addition, home leave and family visit travel costs must be recovered if the staff member returns to the duty station less than six months and 30 calendar days, respectively, before separation.

[1] These unusual coding patterns relate to R&R periods (Code 2) or period on official business travel outside the mission area (Code 3).

37. OIOS reviewed a sample of 45 separating staff members and found that none had returned from home leave or family visit travel in their separation month or within the restricted return periods. However, eight staff members took R&R travel during their separation month and remained in the Mission for less than 30 calendar days prior to departure. Of these, one case was properly authorized due to mission exigencies that delayed the R&R leave, and three were inter-agency transfers to duty stations eligible for R&R. The remaining four cases were not identified during the human resources audit, resulting in unrecovered R&R costs totaling $3,000.

(1) KJSO should review time and attendance data to ensure the accurate calculation of final entitlements and follow up to recover any overpayments from separating staff, in particular those from UNAMI.

KJSO accepted recommendation 1 and stated that it is already being implemented, and that a detailed review of UNAMI staff time and attendance records is currently ongoing in collaboration with the UNAMI Human Resources Section.

KJSO conducted the payroll audits and released the final pay for national staff members

38. The KJSO Payroll Unit is responsible for conducting payroll audits and processing final pay for separated national staff members and releasing withheld funds for international uniformed personnel. This process includes verifying the accuracy of key payroll and entitlement data, such as index numbers, last days on special leave without pay, grade levels and step increments, insurance stoppages, pension participation dates, dues, recoveries and open items, prior-month danger pay, release of pension documentation, and bank account details.

39. OIOS reviewed a sample of 45 national staff members whose separation status was shown as complete and compared the payroll audit results with Umoja records. No discrepancies were identified. Additionally, all withheld funds for international uniformed personnel were released within the prescribed three-month period. OIOS concluded that the KJSO conducted the payroll audit accurately and timely released final payments to national staff and withheld funds for international uniformed personnel.

There were ongoing efforts to recover and clear outstanding receivables and payables

40. In line with the SLAs, the KJSO Payroll Unit is required to review all outstanding payables and receivables and take corrective action before releasing final payments to national staff. The KJSO Accounts Unit is also required to review open items and prepare write-off requests for approval by the Chief of Mission Support or the Controller. Outstanding obligations or entitlements are to be recovered from, or paid with, final settlements.

41. A review of the 30 September 2025 quarterly accounts payable and receivable report showed pending recoveries of $177,494 relating to 31 separated individuals: 21 staff members and 10 non-staff personnel (UNVs and Individual Contractors). These amounts mainly concern pension and health insurance overpayments, and unrecovered salary or travel advances. Of this amount, $36,011 relating to 21 individuals remained at risk of non-recovery. KJSO reported that write-off action had already been initiated for $10,637 due to non-response from separated staff. During the audit, KJSO contacted client missions, which confirmed that corrective action for $11,065 would be taken by the end of November 2025, while follow-up continued for the remaining $14,309. The review further identified $14,612 in payable amounts to three staff members, primarily related to returned payments and travel expense report claims.

42. Additionally, the same quarterly report also showed that 59 current UNAMI staff had net outstanding advances totaling $997,357, including unliquidated expense reports, education grant advances, and salary advances. Recovery for 17 staff members totaling $291,759 was scheduled between April and December 2026.

43. Following the audit, KJSO provided additional documentation demonstrating ongoing follow-up on outstanding receivables and payables, confirmations from client missions on planned recoveries, and the initiation of write-off procedures for unrecoverable amounts.

C. Records management

There were delays in uploading and maintaining official status files

44. According to the SLAs, KJSO is responsible for maintaining complete and accurate official records for all staff, including managing Official status files (OSFs)[2] for national staff and archived files for inactive international staff members in collaboration with client missions, except for UNAMA national staff, and maintaining working files for international staff in coordination with DOS. DOS has also established a designated SharePoint for uploading and storing staff members' OSFs to support centralized records management.

45. OIOS reviewed the OSF status upload for 90 separated staff members (45 international and 45 national). KJSO reported that only 13 (14 per cent) had been uploaded to the SharePoint platform, while 77 remained pending. The KJSO Human Resources Unit explained that it had prioritized completing active staff files, delaying the OSF upload of 2023 staff separations. However, OIOS found that 59 of the 77 pending files related to separations in 2024 and 2025, indicating that recent files were also not being uploaded. A detailed review of the personnel files of 20 UNAMI and UNITAD national staff members whose OSFs had not been uploaded found that none contained a complete set of the required records, creating a risk that successor entities may be unable to retrieve essential documents after KJSO's closure in June 2026.

46. These delays resulted from the absence of a documented records management and retention schedule and inadequate staffing of the Records Management Unit. In response, KJSO began reviewing personnel files and coordinating with DOS, UNAMI, and the Archives and Records Management Section under DOS. As of the time of reporting, OSFs for all 45 sampled international staff members had been uploaded, while the remaining 45 national staff files were still under review.

(2) KJSO should complete uploading all UNAMI national staff official status files to the DOS SharePoint platform before KJSO's closure.

KJSO accepted recommendation 2 and stated that its implementation will be guided by discussions and agreement with the Regional Service Centre in Entebbe (RSCE), given the ongoing transition of KJSO services to the RSCE.

[2] Official status file records include the beneficiary designation, the job offer and oath of office, the letter of appointment, delegation of authority, all performance-related records, and all contractual status documents, including extensions, terminations, separations, resignations, and any disciplinary, appeal, rebuttal, reprimand, or termination case files.

Progress was made in completing mandatory information sensitivity and records management training

47. All United Nations Secretariat staff members are required to complete mandatory training on information sensitivity and records management to ensure the proper handling and protection of official records. KJSO manages sensitive personnel data, including confidentially classified personally identifiable information, which requires strict compliance with data protection and information security standards. Ensuring that all staff are aware of and adhere to these policies is essential to maintaining data integrity and confidentiality. However, OIOS noted that 2 of the 40 KJSO staff members assigned to the Human Resources, Payroll, and Travel Units had not completed any of the 10 mandatory courses, including those on information security awareness and records management. Following the audit, the two staff members completed all mandatory courses in November 2025.

IV. ACKNOWLEDGEMENT

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

Internal Audit Division
Office of Internal Oversight Services

ANNEX I

STATUS OF AUDIT RECOMMENDATIONS

Audit of processing of staff separation by the Kuwait Joint Support Office

Rec. no.	Recommendation	Critical[3]/ Important[4]	C/ O[5]	Actions needed to close recommendation	Implementation date[6]
1	KJSO should review time and attendance data to ensure the accurate calculation of final entitlements and follow up to recover any overpayments from separating staff, in particular those from UNAMI.	Important	O	Receipt of evidence that KJSO has reviewed time and attendance data, recalculated final entitlements, and initiated recovery of overpayments.	28 February 2026
2	KJSO should complete uploading all UNAMI national staff official status files to the DOS SharePoint platform before KJSO's closure.	Important	O	Receipt of evidence that all national staff official status files have been fully uploaded to the DOS SharePoint platform	30 June 2026

[3] 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.
[4] 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.
[5] Please note that the value C denotes closed recommendations, whereas O refers to open recommendations.
[6] Date provided by KJSO in response to recommendations.

APPENDIX I

Management Response

UNITED NATIONS الأمم المتحدة

Kuwait Joint Support Office

Date: 10 December 2025

Ref: KJSO/OUT/25/45

To: Mr. Byung-Kun Min
Director, Internal Audit Division, OIOS

From: Zewdu Tegen
Chief Kuwait Joint Support Office

Subject: **Response to the draft report on an audit of processing of staff separation by the Kuwait Joint Support Office (Assignment No. AP2025-618-01)**

Please find attached KJSO's response to the draft report of the above-mentioned audit.

Also attached is the fully completed Appendix 1.

We would like to again take this opportunity to thank the OIOS for the services rendered to KJSO.

Best regards.

cc: Ms. Lisa M. Buttenheim, ASG, DOS
Mr. Mamraj Sharma, CMS UNAMI
Mr. Jorge Goncalves, CMS UNAMA
Ms. Modupe Adebanjo, KJSO

APPENDIX I

Management Response

Audit of processing of staff separation by the Kuwait Joint Support Office

Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	KJSO should review time and attendance data to ensure the accurate calculation of final entitlements and follow up to recover any overpayments from separating staff, in particular those from UNAMI.	Important	Yes	CHRO KJSO CHRO UNAMI	February 2026	The recommendation is already being implemented. Detailed review of UNAMI staff members' time and attendance records is ongoing in collaboration with UNAMI HR.
2	KJSO should complete uploading all UNAMI national staff official status files to the DOS SharePoint platform before KJSO's closure.	Important	Yes	CHRO KJSO	June 2026	The implementation of this recommendation will be guided by discussion and agreement with the RSCE in view of the transition of KJSO services to the RSCE.

[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.