



## INTERNAL AUDIT DIVISION

### REPORT 2017/029

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Audit of education grant disbursement  
at the International Criminal Tribunal  
for the former Yugoslavia and the  
Mechanism for International Criminal  
Tribunals

There was need to strengthen controls in  
administration of education grant  
entitlements

28 April 2017  
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# **Audit of education grant disbursement at the International Criminal Tribunal for the former Yugoslavia and the Mechanism for International Criminal Tribunals**

## **EXECUTIVE SUMMARY**

The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes over the effective management of education grant disbursements in the International Criminal Tribunal for the former Yugoslavia (ICTY) and the Mechanism for International Criminal Tribunals (MICT). The audit covered the period from 1 January 2015 to 31 January 2017 and included a review of: (i) processing of education grant advances and claims; (ii) roles and responsibilities; (iii) delegation of authority; and (iv) information system used for processing education grants.

Reimbursement of tuition, which formed the bulk of education grant payments at ICTY and MICT, was managed adequately. However, ICTY and MICT needed to strengthen controls in the administration of education grant entitlements.

OIOS made four recommendations. To address issues identified in the audit, ICTY and MICT needed to:

- Recover a total of \$3,042 from staff members whose school trip expenses were inadmissible, review all payments made for the last three years relating to school trip expenses to identify and recover any additional overpayments;
- Implement paragraph 19 of ST/IC/2014/12/Rev.1 which requires staff members to provide documentary proof for flat sums for board, request the concerned staff members to provide, within a reasonable time, documentary proof for the \$265,000 in flat sums for board paid to them and deduct any flat sums paid without the required documentary proof;
- Take steps to ensure that all education grant travel requests for which they are required to buy air tickets for the travellers are approved a minimum of 16 days before the travel date in accordance with the principle enunciated in ST/AI/2013/3 on Official Travel; and
- Review and clean up the data of dependent children in Umoja to ensure that their dependency status and eligibility to receive education grant are up-to-date.

ICTY and MICT accepted the recommendations and have initiated necessary action to implement them.

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# **Audit of education grant disbursement at the International Criminal Tribunal for the former Yugoslavia and the Mechanism for International Criminal Tribunals**

## **I. BACKGROUND**

1. The Office of Internal Oversight Services (OIOS) conducted an audit of education grant disbursement at the International Criminal Tribunal for the former Yugoslavia (ICTY) and the Mechanism for International Criminal Tribunals (MICT).
2. ICTY was established pursuant to Security Council resolution 808 (1993) to prosecute persons responsible for serious violations of international humanitarian law committed in the territory of the former Yugoslavia. Its mandate is scheduled to expire at the end of 2017. Pursuant to Security Council resolution 1966 (2010), MICT is responsible for continuing the jurisdiction, rights and obligations and essential functions of ICTY and the International Criminal Tribunal for Rwanda. MICT commenced operations on 1 July 2012 at its Arusha office and on 1 July 2013 at The Hague.
3. Between 1 January 2015 and 31 January 2017, the two institutions disbursed a combined total of \$2.5 million in education grants. In 2015, ICTY disbursed \$630,675 in education grants, while in 2016, the institution disbursed \$295,923. A total of 43 staff members obtained education grants during this period for the benefit of 104 dependent children. Likewise, MICT disbursed \$699,939 in 2015 while in 2016, the institution disbursed \$917,662. A total of 81 staff members obtained education grants during this period for the benefit of 199 dependent children. ICTY staff members who benefited from the education grant were based at The Hague and Sarajevo, while MICT staff members were based at Arusha, Kigali and The Hague.
4. According to data in Umoja, ICTY and MICT had a total of 706 staff members i.e. 524 for ICTY and 182 for MICT. ICTY planned to phase out 282 posts by 31 December 2017 when its mandate is expected to come to an end. MICT's overall budget in the 2016-2017 biennium was \$141 million while ICTY's was \$114 million.
5. Education grants for both ICTY and MICT were processed centrally by three staff members based in the Human Resources Section at The Hague. The three staff members were supervised by the Chief of the Human Resources Section, who reported to the Chief Administrative Officer of ICTY. The Human Resources Section's services supported both ICTY and MICT.
6. Comments provided by ICTY and MICT are incorporated in italics.

## **II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY**

7. The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes over the effective management of education grant disbursements in ICTY and MICT.
8. This audit was included in the 2017 OIOS work plan for ICTY and MICT due to the risks associated with education grant disbursement, including the risk of fraud.
9. OIOS conducted this audit from January to March 2017. The audit covered the period from 1 January 2015 to 31 January 2017. Based on an activity-level risk assessment, the audit covered higher and

medium risk areas in the disbursement of the education grant, which included: (i) processing of advances and claims (tuition, educational expenses, boarding expenses, accommodation if school is within the duty station country, textbook expenses, mother tongue and private tuition, summer courses, the treatment of scholarships, education grant travel and special education grant); (ii) roles and responsibilities; (iii) delegation of authority; and (iv) information system used for processing education grants.

10. The audit methodology included: (a) interviews of key personnel; (b) review of relevant documentation; (c) analytical review of sampled data of 56 staff members in receipt of education grant (29 from ICTY and 27 from MICT) for the benefit of 100 children; (d) circularization of 19 randomly selected schools in North America, Europe, Asia and Africa; and (e) recalculation of education grant.

### **III. OVERALL CONCLUSION**

11. Reimbursement of tuition, which formed the bulk of education grant payments at ICTY and MICT, was managed adequately. However, ICTY and MICT needed to: (i) recover \$3,042 from staff members towards inadmissible school trip expenses and review all such payments for the last three years for similar recovery; (ii) implement paragraph 19 of ST/IC/2014/12/Rev.1 which requires staff members to provide documentary proof for flat sums for board, request the concerned staff members to provide documentary proof for the \$265,000 in flat sums for board granted to them, and recover any amounts for which documentary proof is not provided; (iii) take steps to ensure that all education grant travel requests are approved a minimum of 16 days before travel to avoid paying higher ticket prices; and (iv) review and clean up the data of dependent children in Umoja to ensure that their dependency status and eligibility to receive education grant are up-to-date.

### **IV. AUDIT RESULTS**

#### **A. Processing of education grant advances and claims**

##### i) Tuition

###### Tuition reimbursement was managed adequately

12. Of the \$2.5 million combined total education grant ICTY and MICT disbursed between 1 January 2015 and 31 January 2017, tuition was approximately \$2.1 million. Based on a sample review of 56 staff members from ICTY and MICT covering tuition expenses for 100 children, OIOS noted that the Human Resources Section correctly applied the eligibility criteria set in the Staff Rules and Staff Regulations of the United Nations and also in Administrative Instruction ST/AI/2011/4 on “Education grant and special education grant for children with a disability”. These rules/regulations/instructions established that, among other requirements, eligible staff members must be international staff members with a fixed, permanent or continuing appointment, residing and serving outside their recognized home country, and also that the eligible children must be in full time attendance in primary level or above while the staff member is in the service of the United Nations.

13. During the review, OIOS obtained direct confirmation from 19 randomly selected schools in North America, Europe, Asia and Africa regarding the attendance of dependent children. Schools had duly filled in Form P.41 to confirm the amounts paid to them, while staff members filled in Form P.45 to declare the amounts paid and apply for new education grant advances. ICTY and MICT kept education grant files for each staff member. No alterations or erasures were noted on the forms. OIOS recalculation showed that staff members processing the education grant correctly applied the 75 per cent rate to tuition and no errors, overpayments or underpayments were noted. In addition, all claims were duly processed

by the recovery date set in Umoja. Where appropriate, the education grant was pro-rated to cover only the period when the child attended school, or from the date or up to the date when the parent was working for ICTY or MICT. The effective processing of tuition was particularly noteworthy since in 2016 ICTY and MICT Human Resources staff members used Umoja for the first time to process education grants and were thus learning how to use the new enterprise resource planning system. OIOS therefore concluded that the education grant disbursed with regard to tuition was managed adequately in ICTY and MICT.

ii) Educational expenses

Need to carefully review school trips and to recover from staff members non-admissible expenses

14. Section 3.5 of administrative instruction ST/AI/2011/4 on “Education grant and special education grant for children with a disability” lists certain expenses that are non-admissible because they are neither expenses for full-time school attendance that are paid directly to the school nor certified by the school as being necessary for school attendance. Expenses relating to school trips, for example, are admissible only if the trips are within commuting distance. “Commuting distance” was defined by the local administration as within 50 miles or 80 km from the school.

15. OIOS recalculation of the sampled staff members who filed claims for school trip expenses showed that a total of \$4,056 was accepted as admissible expenses even though the trips were beyond the commuting distance. In the case of one particular staff member, the P.41 form filled by the school did not indicate the destination the child travelled to, so there was no basis for determining whether the trip was within commuting distance or not. These expenses were inadmissible as per ST/AI/2011/4. Table 1 shows the breakdown of the trips identified in the sample:

**Table 1: Non-admissible trips that were erroneously accepted and processed in the education grant**

Staff member	Institution	Child	School location	Destination	Distance (km)	Gross Amount (\$)
A	MICT	1	The Hague	France	478	1,385
			The Hague	Switzerland	836	775
		2	The Hague	Spain	1,822	640
B	MICT	1	The Hague	Unknown	Unknown	270
C	MICT	1	The Hague	Ameland Island	236	330
		2	The Hague	Bergen op Zoom	89	300
D	ICTY	1	The Hague	Bergen op Zoom	89	300
E	MICT	1	Arusha	Simba Farm	105	56
						<b>Total</b> 4,056

16. These non-admissible claims got processed and paid because the Human Resources Section did not scrutinize them to determine whether the school trips were within the commuting distance. Consequently, the staff members sampled were overpaid by \$3,042 (i.e. 75 per cent of \$4,056). There is a likelihood of other cases having similar overpayments which can only be identified when ICTY and MICT conduct a comprehensive review of staff members’ claims for school trip expenses.

- (1) ICTY and MICT should: (i) recover the total of \$3,042 from staff members whose school trip expenses were inadmissible; and (ii) review all payments made for the last three years relating to school trip expenses to identify and recover any additional overpayments.**

*ICTY and MICT accepted recommendation 1 and stated that the Human Resources Section will work with the Finance Section to ensure that affected staff members are informed of the recovery and that*

*all recoveries are effected promptly.* Recommendation 1 remains open pending: (i) recovery of the \$3,042 overpaid; and (ii) review of all payments made for the last three years relating to school trip expenses and recovery of any additional overpayments identified.

iii) Boarding expenses

Need to obtain documentary proof for flat sums paid for board

17. Paragraph 19 of the United Nations Information Circular No. ST/IC/2014/12/Rev.1 on “Education grant and special education grant for children with a disability” states that if the child does not reside with the staff member, the staff member will be required to submit documentary proof in the form of invoices, receipts, cancelled cheques on electronic funds transfer or bank transfer statements that the flat sums for board have been used for the purposes intended.

18. ICTY and MICT disbursed a total of \$303,000 as education grants related to boarding fees (\$67,000 for ICTY and \$236,000 for MICT). Of this, \$265,000 related to flat sum for board while \$38,000 related to boarding provided by the schools to dependent children of staff members working at the designated duty station of Arusha. ICTY and MICT correctly applied the rules for the processing of the \$38,000 boarding for dependent children of staff members at designated duty stations. However, with regard to the \$265,000 flat sum for board, ICTY and MICT did not implement paragraph 19 of ST/IC/2014/12/Rev.1. Instead, they erroneously continued to apply the provisions of ST/IC/2005/25 which did not require submission of supporting documents if the child was in the custody of the staff member. ST/IC/2005/25 was superseded by ST/IC/2014/12/Rev.1, which requires staff members to provide supporting documents if the child does not reside with them. The wording in the two information circulars is as follows:

- ST/IC/2014/12/Rev.1

“If the child of the staff member does not reside with the staff member, the staff member will be required to submit documentary proof, in the form of invoices, receipts, cancelled cheques on electronic funds transfer or bank transfer statements, that the flat sums for board and textbooks have been used for the purposes intended.”

- ST/IC/2005/25

“If the staff member does not have custody of his or her child, the staff member will be required to submit documentary proof, in the form of invoices, receipts or cancelled cheques, that the flat sums for board and textbooks have been used for the purposes intended.”

19. By not applying the provisions of ST/IC/2014/12/Rev.1, ICTY and MICT disbursed a total amount of \$265,000 without asking staff members to provide the required documentation in support of the flat sum for board claimed. Inability to fully implement the rules could result in over- or underpayments to staff.

(2) **ICTY and MICT should:** (i) implement paragraph 19 of ST/IC/2014/12/Rev.1 which requires staff members to provide documentary proof for flat sums for board; (ii) request the concerned staff members to provide, within a reasonable time, documentary proof for the \$265,000 in flat sums for board paid to them; and (iii) deduct any flat sums paid without the required documentary proof.

*ICTY and MICT accepted recommendation 2 and stated that the Human Resources Section is now fully conversant with ST/IC/2014/12/Rev.1 and will ensure its provisions are fully followed. The specific provisions of paragraph 19 of ST/IC/2014/12/Rev.1 will be highlighted in the tribunal's intranet announcement so that all staff members will be duly informed. Recommendation 2 remains open pending receipt of evidence showing that: (i) paragraph 19 of ST/IC/2014/12/Rev.1 is being implemented; (ii) the concerned staff members have been requested to provide the required documentary proof for the \$265,000 paid to them as flat sums for board; and (ii) where applicable, deductions have been made for any flat sums paid without the required documentary proof.*

iv) Accommodation if school is within duty station country

20. Applicable rules/instructions state that boarding costs are not admissible when the school is located in the country where the staff member's duty station is based. MICT erroneously paid \$11,470 to one staff member based in Arusha as flat sum for board even though the children attended schools within Tanzania. However, MICT discovered the error before the audit commenced and recovered the amount from the concerned staff member. OIOS noted that the error was an isolated incident.

v) Textbook expenses

21. OIOS reviewed and recalculated 35 payments totaling \$18,480 made in favour of dependents who claimed textbook expenses to determine whether the claims were processed within the allowable limits. The review showed that textbook expenses were processed adequately and the amounts granted were within the allowable limits.

vi) Mother tongue

22. Applicable rules/instructions require that expenses for private tuition in the mother tongue be paid only when all these conditions are met: (i) private tuition is given by a qualified teacher who is certified in the language of instruction and is not a member of the staff member's family; (ii) staff member serves in a country whose language is not his or her mother tongue; and (iii) child attends a local school in which the language of instruction is not the staff member's mother tongue. During the period of audit, only one staff member received an education grant totaling \$344 for tuition in mother tongue, and all the aforementioned conditions were met.

vii) Private tuition

23. Expenses for private tuition are only admissible for tuition in the language of the duty station, when the local school certifies that this is a precondition for admittance; as a required supplement to correspondence courses for which expenses are admissible; or as a required supplement to the regular school programme. At ICTY and MICT during the audit period, no staff member claimed expenses towards private tuition.

viii) Summer courses

24. Expenses for summer courses are admissible only when the school certifies that such courses are a prerequisite for further attendance during the subsequent regular school year and for the school's regular diploma. During the audit period, no staff member was given an education grant for summer courses at ICTY and MICT.

ix) Treatment of scholarships

25. The audit sought to verify whether staff members disclosed all scholarships, bursaries or similar grants on P.45 forms and also whether the educational institution certified those scholarships, bursaries and similar grants. In addition, the audit also sought to establish whether the scholarships were correctly applied to the education grant claimed. Three children received scholarships totaling \$17,765, and parents accordingly declared these scholarships to ICTY and MICT. The educational institutions certified those scholarships. Following a recalculation, OIOS concluded that ICTY and MICT correctly treated scholarships while processing the education grant claims.

x) Education grant travel

Need to buy air tickets for education grant travel 16 days before the travel date

26. ST/AI/2013/3 on “Official Travel” states that arrangements for all individuals travelling on behalf of the United Nations, including advance booking and purchase of tickets, should be finalized 16 calendar days in advance of commencement of official travel and where this is not possible, reasons should be given for justification. This provision was intended to ensure economical use of resources. Although the ST/AI does not explicitly state that it applies to education grant travel, application of the instruction to education grant travel could reduce costs to the Organization.

27. With regard to trip number 84795, in which a dependent child of an ICTY staff member travelled from Asia to Netherlands on 18 March 2016, the travel request was approved on 8 March 2016, 10 days before travel (the staff member submitted the travel request on 4 March 2016, i.e. 14 days before travel). Likewise, for trip number 187154 concerning the travel of a MICT staff member based in Arusha, the dependent child travelled on 10 October 2016 but the travel request was only approved on 4 October, i.e. six days before travel even though the staff member submitted the request on 9 September 2016, i.e. 31 days before travel. Due to the absence of air ticket information, OIOS could not establish whether there was any quantifiable loss of economic advantage that could have been obtained if the tickets had been purchased in time. In both cases, no reasons were given to justify why the tickets were not bought 16 days in advance. ICTY and MICT may have, in the process, missed the opportunity to benefit from cheaper prices usually available when air tickets are bought at least 16 days in advance.

**(3) ICTY and MICT should take steps to ensure that all education grant travel requests for which they are required to buy air tickets for the travellers are approved a minimum of 16 days before the travel date in accordance with the principle enunciated in ST/AI/2013/3 on Official Travel.**

*ICTY and MICT accepted recommendation 3 and stated that the Human Resources Section will work threefold: (i) the Chief of the Section will issue guidance to human resources staff to remind them to monitor and approve Umoja travel requests in a timely manner, highlighting the 16-day advance purchase guideline; (ii) staff members who utilize the education grant travel entitlement will receive an e-mail from the Chief of the Human Resources Section reminding them of their responsibility to request travel following the 16-day advance purchase guideline; and (iii) a broadcast message will be posted on the tribunal’s intranet drawing the attention of staff members to the requirement to submit travel requests within the 16-day advance purchase guideline. Recommendation 3 remains open pending: (i) issuance of guidance to monitor and approve Umoja travel requests in a timely manner; (ii) receipt of the email sent to staff who utilize the education grant travel entitlement reminding them of their responsibility to submit travel requests in a timely manner; and (iii) receipt of the broadcast to all staff drawing their attention to the guideline.*

## **B. Roles and responsibilities**

### Staffing levels for processing of education grants were inadequate, but action was being considered

28. For efficient and effective processing of the education grant, ICTY and MICT needed to have adequate staffing in place. At the time of the audit, ICTY and MICT had a total of 706 staff members i.e. 524 for ICTY and 182 for MICT, all of whom relied on three staff members to process their entitlements (apart from the education grant, there were 13 additional entitlements for staff members, all processed by the same team of three, and the work included meeting tight payroll deadlines). At the time of the audit, only one of the three staff members had experience in processing the education grant, as the other two were just coming on board to replace two experienced staff members who had left the Organization. In addition, while the proposed budgets for ICTY and MICT planned for a decrease in staffing due to downsizing of ICTY, the overall staffing was higher than expected due to an upcoming retrial and appeal case.

29. ICTY and MICT informed OIOS that Human Resources Section was working with the Chief Administrative Officer's office and the Budget Section to assess resource availability to fortify staffing within the Human Resources Section. Based on this explanation, no recommendation was made.

## **C. Delegation of authority**

### Delegation of authority worked satisfactorily

30. Processing an education grant claim requires certification by the human resources management office and approval by the finance office for payment. The Chief Administrative Officer who serves both ICTY and MICT received delegation of authority to carry out such certification from the Office of Human Resources Management (OHRM) at United Nations Headquarters. The Chief Administrative Officer further delegated to the Chief of the Human Resources Section and the Chief of the Finance Section of ICTY, whom serve both ICTY and MICT. The Human Resources Section indicated that it receives adequate guidance and assistance from OHRM. OIOS therefore concluded that delegation of authority for administration of education grants in ICTY and MICT worked satisfactorily.

## **D. Information system used for processing education grants**

### Umoja data relating to the education grant needs to be reviewed, cleaned up and updated

31. Since 9 November 2015, ICTY and MICT used Umoja to process education grants. For efficient and effective management of education grant processing, the data in Umoja needs to be reliable, accurate and current.

32. The audit showed that the data in Umoja was, in some cases, misleading and required to be cleaned and/or updated. The dependency status and eligibility status of 14 children in Umoja was indicated as "not dependent" and "not eligible" to receive education grant when, in fact, they were both dependent and eligible (children of almost all staff members at the Kigali office were reflected this way, although a few children of staff members in Arusha and also at The Hague had similar status). In addition, three children were shown as "not dependent" but "eligible", while two were shown as "dependent" and "not eligible." Inaccurate data could lead to errors, especially at this time when there is a lot of movement of staff members due to the downsizing of ICTY. The affected children belonged to 10 staff members, 3 of whom worked for ICTY while 7 worked for MICT.

**(4) ICTY and MICT should review and clean up the data of dependent children in Umoja to ensure that their dependency status and eligibility to receive education grant are up-to-date.**

*ICTY and MICT accepted recommendation 4 and stated that the Human Resources Section will comply with this recommendation. Recommendation 4 remains open pending evidence that the data of dependent children in Umoja has been reviewed and cleaned.*

## V. ACKNOWLEDGEMENT

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

*(Signed)* Eleanor T. Burns  
Director, Internal Audit Division  
Office of Internal Oversight Services

## STATUS OF AUDIT RECOMMENDATIONS

### Audit of education grant disbursement at the International Criminal Tribunal for the former Yugoslavia and the Mechanism for International Criminal Tribunals

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	C/ O <sup>3</sup>	Actions needed to close recommendation	Implementation date <sup>4</sup>
1	ICTY and MICT should: (i) recover the total of \$3,042 from staff members whose school trip expenses were inadmissible; and (ii) review all payments made for the last three years relating to school trip expenses to identify and recover any additional overpayments.	Important	O	(i) Recovery of the \$3,042 overpaid; and (ii) Review of all payments made for the last three years relating to school trip expenses and recovery of any additional overpayments identified.	31 July 2017
2	ICTY and MICT should: (i) implement paragraph 19 of ST/IC/2014/12/Rev.1 which requires staff members to provide documentary proof for flat sums for board; (ii) request the concerned staff members to provide, within a reasonable time, documentary proof for the \$265,000 in flat sums for board paid to them; and (iii) deduct any flat sums paid without the required documentary proof.	Important	O	Receipt of evidence showing that: (i) paragraph 19 of ST/IC/2014/12/Rev.1 is being implemented; (ii) the concerned staff members have been requested to provide the required documentary proof for the \$265,000 paid to them as flat sums for board; and (ii) where applicable, deductions have been made for any flat sums paid without the required documentary proof.	31 July 2017
3	ICTY and MICT should take steps to ensure that all education grant travel requests for which they are required to buy air tickets for the travellers are approved a minimum of 16 days before the travel date in accordance with the principle enunciated in ST/AI/2013/3 on Official Travel.	Important	O	(i) Issuance of guidance to monitor and approve Umoja travel requests in a timely manner; (ii) Receipt of the email sent to staff who utilize the education grant travel entitlement reminding them of their responsibility to submit travel requests in a timely manner; and (iii) Receipt of a copy of the broadcast to all staff drawing their attention to the guideline.	31 July 2017
4	ICTY and MICT should review and clean up the data of dependent children in Umoja to ensure that their dependency status and eligibility to receive education grant are up-to-date.	Important	O	Receipt of evidence that the data of dependent children in Umoja has been reviewed, cleaned and updated.	31 July 2017

<sup>1</sup> Critical recommendations address critical and/or pervasive deficiencies in governance, risk management or control processes, such that reasonable assurance cannot be provided with regard to the achievement of control and/or business objectives under review.

<sup>2</sup> Important recommendations address important (but not critical or pervasive) deficiencies in governance, risk management or control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

<sup>3</sup> C = closed, O = open

<sup>4</sup> Date provided by ICTY and MICT in response to recommendations.

## **APPENDIX I**

### **Management Response**

## Management Response

### Audit of education grant disbursement at the International Criminal Tribunal for the former Yugoslavia and the Mechanism for International Criminal Tribunals

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	ICTY and MICT should: (i) recover the total of \$3,042 from staff members whose school trip expenses were inadmissible; and (ii) review all payments made for the last three years relating to school trip expenses to identify and recover any additional overpayments.	Important	Yes	Chief of HR	31 July 2017	The Human Resources Section will work with the Finance Section to ensure affected staff members are informed of the recovery and that all recoveries are actioned promptly.
2	ICTY and MICT should: (i) implement paragraph 19 of ST/IC/2014/12/Rev.1 which requires staff members to provide documentary proof for flat sums for board; (ii) request the concerned staff members to provide, within a reasonable time, documentary proof for the \$265,000 in flat sums for board paid to them; and (iii) deduct any flat sums paid without the required documentary proof.	Important	Yes	Chief of HR	31 July 2017	The Human Resources Section is now fully conversant with ST/IC/2014/12/Rev.1 and will ensure its provisions are fully followed.  The specific provisions of paragraph 19 of ST/IC/2014/12/Rev.1 will be highlighted in a Tribunet announcement so that all staff members will be duly informed.
3	ICTY and MICT should take steps to ensure that all education grant travel requests for which they are required to buy air tickets for the travellers are approved a minimum of 16 days before the travel date in accordance with the principle enunciated in ST/AI/2013/3 on Official Travel.	Important	Yes	Chief of HR	31 July 2017	The Human Resources Section will work threefold: <ol style="list-style-type: none"> <li>1. Chief, HRS to issue guidance to HR staff to remind them to monitor and approve Umoja travel requests in a timely fashion highlighting the 16-day advance purchase guideline.</li> <li>2. Staff who utilise the</li> </ol>

<sup>1</sup> Critical recommendations address critical and/or pervasive deficiencies in governance, risk management or control processes, such that reasonable assurance cannot be provided with regard to the achievement of control and/or business objectives under review.

<sup>2</sup> Important recommendations address important (but not critical or pervasive) deficiencies in governance, risk management or control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

### Management Response

#### Audit of education grant disbursement at the International Criminal Tribunal for the former Yugoslavia and the Mechanism for International Criminal Tribunals

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p>Education Grant Travel entitlement will receive an e-mail from the Chief, HRS reminding them of their responsibility to request travel following the 16-day advance purchase guideline.</p> <p>3. A Broadcast message will be posted on the tribunal's "Tribunet" drawing staff's attention to the requirement to submit travel requests within the 16-day advance purchase guideline.</p>
4	ICTY and MICT should review and clean up the data of dependent children in Umoja to ensure that their dependency status and eligibility to receive education grant are up-to-date.	Important	Yes	Chief of HR	31 July 2017	The Human Resources Section will comply with this recommendation.