



## **INTERNAL AUDIT DIVISION**

### **REPORT 2018/125**

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#### **Audit of management of leave and attendance records in the African Union-United Nations Hybrid Operation in Darfur**

**The Mission needed to improve accuracy of leave and attendance records and completeness of recovery of danger pay allowance overpayments**

**11 December 2018  
Assignment No. AP2018/634/04**

# **Audit of management of leave and attendance records in the African Union-United Nations Hybrid Operation in Darfur**

## **EXECUTIVE SUMMARY**

The Office of Internal Oversight Services (OIOS) conducted an audit of management of leave and attendance records in the African Union-United Nations Hybrid Operation in Darfur (UNAMID). The objective of the audit was to assess the adequacy and effectiveness of controls over management of leave and attendance record-keeping in UNAMID. The audit covered the period from 1 July 2016 to 30 June 2018 and included recording of leave and attendance records, and preparation of monthly danger pay allowances.

UNAMID put in place controls to monitor leave and attendance records by conducting monthly reconciliation of manual attendance reports from each unit with Umoja records. However, UNAMID needed to ensure the accuracy of leave and attendance records and computation and payment of danger pay allowances.

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

- Remind time managers to adequately check that all absences reported are allowable under the rules and that they are completely and accurately recorded in the various systems used to maintain leave and attendance data, before approving the monthly attendance reports;
- Regularly monitor staff members' monthly certification of their time statements in Umoja and take appropriate measures against staff who repeatedly certify their time statements with inaccurate leave and attendance data;
- Implement mechanisms to prevent staff from travelling on United Nations flights without recording relevant leave or authorized official business travels;
- Recover salaries and allowances paid to staff who took unauthorized absences;
- Instruct all international staff that family emergency leave, instead of uncertified sick leave, should be recorded when staff travel outside of Darfur to attend to family emergencies;
- Work in close collaboration with the Regional Service Centre in Entebbe to ensure that the danger pay allowances paid to staff accurately reflect the actual dates staff spent in the danger pay area;
- Require time managers at each section to attach travel documents of national staff who travel outside Darfur using United Nations flights when submitting monthly attendance reports to the Human Resources Management Section, and
- Undertake a comprehensive review of danger pay allowances made and recover overpayments.

UNAMID accepted the recommendations and has initiated action to implement them.

# CONTENTS

	<i>Page</i>
I. BACKGROUND	1
II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY	1-2
III. AUDIT RESULTS	2-8
A. Recording of leave and attendance	2-6
B. Preparation of monthly danger pay allowances	6-8
IV. ACKNOWLEDGEMENT	9
ANNEX I      Status of audit recommendations	
APPENDIX I   Management response	

# **Audit of management of leave and attendance records in the African Union-United Nations Hybrid Operation in Darfur**

## **I. BACKGROUND**

1. The Office of Internal Oversight Services (OIOS) conducted an audit of management of leave and attendance records in the African Union-United Nations Hybrid Operation in Darfur (UNAMID).

2. A proper system of control over staff attendance and leave at UNAMID is a key element of effective management of its human resources. As at 30 June 2018, UNAMID had 2,613 staff (670 international and 1,943 national staff), and 124 United Nations Volunteers (UNVs), with a total budget for staff costs of \$263 million for fiscal year 2017/18. In line with the impending drawdown and Mission exit by June 2020, plans were underway to abolish an additional 1,183 civilian personnel positions by 30 June 2019.

3. Staff members are responsible for maintaining accurate records of their absences in Umoja after obtaining required approvals, while the Human Resources Management Section (HRMS) is responsible for monitoring, overseeing and providing guidance in managing staff leave and attendance records. Attendance monitors in each section prepare manual monthly attendance reports, which are sent to HRMS focal persons after certification by supervisors/time managers with supporting documents. After collecting these attendance reports from each section within five days after the end of each month, HRMS focal persons located in each Mission sector verify if the absences/leave in the monthly attendance reports are supported by relevant documents and accurately recorded in Umoja. In addition, these HRMS focal persons prepare a monthly danger pay report showing a summary of absences away from the danger pay area for each staff, which is sent to the Regional Service Center in Entebbe (RSCE) for use in the recovery of danger pay amounts overpaid in the previous month. HRMS started using Umoja to record leave and attendance on 1 November 2015 for international staff and on 1 November 2016 for national staff. The United Nations Volunteer (UNV) Coordination Office administers the leave and attendance of UNVs using the Field Support Suite (FSS) system.

4. Various administrative instructions and guidelines govern management of leave and attendance for civilian staff including: (a) United Nations Staff Regulations and Rules; (b) ST/AI/1999/13 on recording of attendance and leave; (c) ST/AI/2005/3 on sick leave; (d) ST/AI/2011/7 on rest and recuperation (R&R); (e) ST/AI/2013/3 on official travel; and (f) ST/AI/2005/2 on family leave, maternity leave and paternity leave. The UNV Conditions of Service provide the rules governing the various leave entitlements of UNVs.

5. HRMS is headed by the Chief Human Resources Officer at the P-5 level, who reports to the Director of Mission Support (DMS) and is supported by 49 staff comprising 6 professional staff, 17 field support staff and 26 national staff.

6. Comments provided by UNAMID are incorporated in italics.

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

7. The objective of the audit was to assess the adequacy and effectiveness of controls over the management of leave and attendance record-keeping in UNAMID.

8. This audit was included in the 2018 risk-based work plan of OIOS due to operational and financial risks related to management of leave and attendance records in UNAMID.

9. OIOS conducted this audit from August to October 2018. The audit covered the period from 1 July 2016 to 30 June 2018. Based on an activity-level risk assessment, the audit covered higher and medium risk areas in the management of leave and attendance records for civilian staff and UNVs which include: compliance with relevant rules for the various leave entitlements, the accuracy of leave and attendance records, and the processing of recovery of overpaid danger pay allowances.

10. The audit methodology included: (a) interviews of key personnel, (b) review of relevant documentation, (c) analytical review of data generated from the various systems used to maintain leave and attendance records, and (d) testing of a judgmental sample of 48 monthly attendance reports and related supporting documents for staff from three different units at each of the five sectors and the Khartoum Liaison Office for the months of September 2016, September 2017 and March 2018. The sample included all UNAMID staff that were reported to have taken any type of leave on the selected attendance reports.

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

### **III. AUDIT RESULTS**

#### **A. Recording of leave and attendance**

##### Monitoring the accuracy of leave and attendance records for staff, including United Nations Volunteers, needed improvement

12. ST/AI/1999/13 on recording of attendance and leave requires that requisite mechanisms are established for effective internal control of attendance.

13. OIOS reviewed 48 monthly attendance reports containing records of 513 staff who took leave of various kinds from 1 July 2016 to 30 June 2018, and identified the following:

(a) Annual leave taken was not approved and inaccurately recorded

14. Relevant administrative instructions require staff members to obtain prior approval before taking annual leave and supervisors to ensure that accurate records of staff absences and any supporting documentation are adequately maintained. United Nations Staff Regulations and Rules provide that if a staff member is absent from work without authorization, payment of salary and allowances shall cease for the period of unauthorized absence. A staff member may, in exceptional circumstances, be granted advance annual leave up to a maximum of 10 working days. Staff are responsible for recording their absences in Umoja.

15. A comparison of a sample of 48 monthly approved attendance reports with Umoja leave and attendance records showed that some absences reported in the monthly attendance reports as annual leave were not recorded in Umoja further indicating that these absences were not approved or authorized. OIOS also found other cases of annual leave in the monthly attendance reports that were recorded in Umoja only partially which usually occurs when staff go on an approved leave but extend their days of leave beyond those dates already approved in Umoja.

16. For instance, a review of select monthly attendance reports showed that for 26 staff who took a total of 118 days of annual leave as per the attendance sheets reviewed, none of the annual leave taken was recorded in Umoja indicating further that staff did not receive approval from their supervisors for these absences. On the other hand, 275 staff who took a total of 3,725 days of annual leave as per the approved

monthly attendance reports recorded a total of only 3,651 days of their annual leave in Umoja leaving a total of 74 days of annual leave taken without being recorded. These two discrepancies together resulted in a total of 192 days of leave not being recorded in Umoja, overstating the annual leave balances and the danger pay allowance paid to these staff during periods of their absence.

17. Furthermore, a review of Umoja annual leave balances for all UNAMID staff indicated that 15 staff had negative annual leave balances of more than 10 days ranging from -11 to -18. This showed that some supervisors did not exercise enough diligence when approving advance annual leave of more than the allowable 10 days as the current configuration of Umoja does not preclude staff from applying for advance annual leave beyond the limit of 10 days.

(b) Sick leave taken was not approved and inaccurately recorded

18. United Nations Staff Regulations and Rules allow staff members who are unable to perform their duties by reason of illness or injury to be granted sick leave. In addition, staff are granted up to seven days of uncertified sick leave in an annual cycle starting 1 April of any year. Part or all of the uncertified sick leave entitlement may be used to attend to family-related emergencies. Certified sick leave may be approved when sickness of more than five working days in any seven-day period occurs while a staff member is on annual leave.

19. OIOS conducted a review of 120 cases of sick leave (51 certified and 69 uncertified sick leave) in the monthly attendance reports for September 2017 and March 2018 to ascertain whether sick leave was approved in advance, accurately recorded, and those rejected were converted to annual leave. OIOS observed that in 38 cases, none of the 111 days of sick leave taken were recorded in Umoja, indicating that they had not been properly approved. For five other cases of absences on sick leave as per the attendance sheets, the number of days of absence was only partially recorded in Umoja, as out of 644 days of sick leave taken, only 629 days of sick leave were recorded, leaving 15 days of absences unrecorded. These absences on sick leave which were not recorded and approved in Umoja should have been converted into annual leave. Thus, the effect of these discrepancies was an overstatement of staff annual leave balances by a total of 126 days.

(c) Rest and recuperation was not taken within one month of qualifying service

20. ST/AI/2011/7 authorizes eligible civilian staff members required to work for extended periods at duty stations under hazardous, stressful and difficult conditions to be granted regular periods of R&R. The period of qualifying service in UNAMID is six weeks or 42 days, and the authorized time off for R&R consist of five consecutive calendar days of authorized absence not charged to annual leave. R&R must be taken within one month following the completion of the period of qualifying service and shall be forfeited if the staff member or other eligible individual elects not to take it within the prescribed period.

21. OIOS reviewed 69 cases of R&R and supporting travel documents to ascertain whether staff members completed the period of qualifying service without interruption, R&R was approved, R&R was accurately recorded as per actual attendance, R&R was not combined with uncertified sick leave, paternity leave, maternity leave, family visit travel and education grant travel, and R&R was taken within one month of qualifying service. For the 69 cases that were reviewed, the R&R was approved and recorded in Umoja and was not combined with another type of leave prohibited under the rules. However, there were three cases where staff did not take their R&R within one month of qualifying service and did not wait another 42 days to take their next R&R.

(d) Supporting documents were not provided for maternity, paternity and special leave

22. Staff Regulations and Rules of the United Nations entitle a staff member to 16 weeks of maternity leave and 8 weeks of paternity leave.

23. OIOS reviewed 36 cases of maternity, paternity and special leave without pay (4 maternity leave, 29 paternity leave, and 3 special leave without pay) on the monthly attendance sheets to check whether these were approved; supporting documents such as pre-delivery certificate and/or child's birth certificate were provided; and these leaves were properly recorded in Umoja. OIOS observed that out of these 36 cases reviewed, there were six instances (four cases of paternity leave, one maternity leave and one special leave without pay) where the leave taken was not approved and recorded in Umoja at all. In addition, no pre-delivery certificates and/or child's birth certificates were provided for any of the maternity leave, paternity and special leave taken.

(e) Official business travels were not authorized and recorded accurately

24. Administrative instruction ST/AI/2013/3 requires all official travel to be authorized in writing before it is undertaken. In UNAMID, for staff members to travel on official business or learning/training/sabbatical leave there should be (a) Section Chief's clearance; and (b) DMS authorization.

25. To ascertain whether travel on official business was adequately administered, the audit team reviewed 43 cases of absences reported on the monthly attendance sheets as official travel undertaken during the period under audit and observed that 20 of these were not approved and recorded in Umoja at all. The unauthorized official business travels should have been recorded as annual leave. Therefore, the official business travels that were not recorded in Umoja resulted in an overstatement of staff annual leave balances.

(f) Compensatory time-off was not authorized in advance and recorded accurately

26. UNAMID administrative instruction No. 2013/003 allowed for the accrual of compensatory time-off (CTO) given to general service and field service staff corresponding to work hours performed more than the designated 40-hour work week. Overtime work requires advance approval by Section Chief and DMS.

27. OIOS reviewed 10 cases of staff taking CTO reported on the monthly attendance sheets selected for review for the period under audit and observed that for all 10 cases, advance approval of overtime work was not documented, CTO quotas were not established in Umoja and none of the staff taking CTO recorded it in Umoja leaving a total of 22 days of absence unrecorded. In addition, in a review of all the CTO recorded in Umoja during the period under audit, OIOS found that one professional level staff used CTO twice for a total of 6 days. This occurred because of inadequate control during the approval of CTO.

(g) Various leave taken by United Nations Volunteers was not recorded

28. The UNV conditions of service allow UNVs to take various kinds of leave such as annual leave, certified and uncertified sick leave, and R&R.

29. The UNV coordination office at UNAMID collected monthly attendance reports for UNVs from each section and compared these with the leave approved in FSS. OIOS reviewed 61 cases of various leave taken by UNVs during the audit period to see if all absences reported in the approved monthly attendance sheets were accurately recorded in FSS and that adequate supporting documents were provided. OIOS observed that for 6 of the 61 cases reviewed, annual leave of three days, uncertified sick leave of seven

days, certified sick leave of five days, and official business travel of four days for various UNVs were not recorded in FSS, indicating additionally that these absences may not have been authorized.

30. Furthermore, for one UNV that was on certified sick leave for six days, the days of medical treatment indicated in the medical report did not match the days the sick leave was taken. In other two instances, medical reports from attending physicians were not presented for certified sick leave taken for a total of nine days. These exceptions occurred due to inadequate review of FSS records by managers at each section of UNAMID where UNVs are assigned and by the UNV coordination office.

31. In addition to the specific cases reported under (a) to (g) above, a review of the daily UNAMID flight manifest data for March 2018 showed that out of 376 staff who travelled on working days (except Thursday, the last working day of the week, because staff may be traveling only for the weekend, for which leave is not necessary) from El Fasher to Khartoum as per the flight manifest data, 67 staff did not have any kind of authorized leave or authorized official business travel record in Umoja for any of the days subsequent to their travel during the month. As a result, the leave balances of these staff have been overstated.

32. The above violations of the rules for various types of leave and not accurately recording absences occurred because the supervisors/time managers in the various Sections, focal persons at the UNV coordination office and HRMS focal persons did not adequately verify that all leave taken by staff and UNVs agreed with the applicable rules and that all absences were fully recorded in Umoja and FSS. UNAMID management stated that supervisors/time managers were not able to adequately verify the accuracy of leave and attendance records of their subordinates in Umoja due to the inordinate amount of time the task required in addition to their daily routine.

33. The primary responsibility for maintaining accurate records of absences in Umoja rests on individual staff members. In line with this, staff are expected to certify monthly in Umoja that their leave records are accurate. However, a review of the time statement certification reports for the period 1 April 2017 to 31 March 2018 indicated that only 54 per cent of monthly time statements were certified by UNAMID staff. HRMS did not monitor the compliance rate by staff of their monthly time statement certifications.

34. UNAMID management sent out multiple reminders about individual staff responsibility for ensuring complete and accurate recording in Umoja of any absence from the office before staff certify their monthly time statements. HRMS focal persons when they find discrepancies between the monthly attendance reports and Umoja records, communicate such discrepancies and they do not get any response or appropriate action from the concerned staff members. However, there was no evidence that appropriate action was taken on any staff who certified their monthly time statements with inaccurate leave and attendance records in Umoja.

35. The lack of adequate review of monthly attendance reports, absence of monitoring by HRMS of compliance rates of monthly time statement certifications by individual staff, and lack of enforcing accountability for noncompliance with various leave rules resulted in financial losses to the Mission as staff would take more leave than was allowable. As the Mission closes down, it is important that staff leave and attendance records are monitored to ensure that liabilities for leave are accurately recorded and that staff are not overpaid, particularly those that would choose to commute their leave to cash.

<p><b>(1) UNAMID should remind time managers to adequately check that all absences reported are allowable under the rules and that they are completely and accurately recorded in Umoja or the Field Support Suite, before approving the monthly attendance reports.</b></p>
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*UNAMID accepted recommendation 1 and stated that HRMS would continue to remind time managers and supervisors of their responsibility to ensure accuracy of the monthly attendance reports before they are certified. Recommendation 1 remains open pending receipt of evidence of communication to time managers of the need to verify that all leave reported in the monthly attendance reports comply with leave rules and that leave taken is completely and accurately recorded in Umoja and FSS.*

- (2) UNAMID should regularly monitor staff members' monthly certification of time statements in Umoja and take appropriate measures against staff who repeatedly certify their time statements with inaccurate leave and attendance data.**

*UNAMID accepted recommendation 2 and stated that HRMS would periodically conduct reviews to monitor compliance and take appropriate measures as per established rules and regulations. Recommendation 2 remains open pending receipt of evidence of monitoring of staff compliance with the requirement to certify monthly time statements.*

- (3) UNAMID should modify the movement of personnel approval process to ensure that staff members have an approved leave or authorized official business recorded in Umoja before travel using United Nations flights are approved.**

*UNAMID accepted recommendation 3 and stated that it had modified the movement of personnel (MOP) approval process to include HRMS to ensure that leave requests were approved and authorized before approving MOPs. Recommendation 3 remains open pending receipt of evidence of implementation and verification of the new MOP workflow and procedure.*

- (4) UNAMID should recover salaries and allowances paid to staff who took unauthorized absences.**

*UNAMID accepted recommendation 4 and stated that HRMS had been working in conjunction with RSCE to ensure that salaries and associated allowances for staff members who took unauthorized leave were not paid. Recommendation 4 remains open pending receipt of evidence of recovery of salaries and allowances paid to a list of staff, which OIOS provided to HRMS, who took unauthorized absences.*

## **B. Preparation of monthly danger pay allowances**

### Recovery of overpaid monthly danger pay allowances needed improvement

36. Danger pay is a special allowance that was established by the International Civil Service Commission (ICSC) effective 1 April 2012 for internationally and locally recruited staff members who work in duty stations where very dangerous conditions prevail. Locations in Darfur had been established as duty stations approved for danger pay by the ICSC. However, as per the rules of the ICSC, danger pay would not be paid for days spent away from the danger pay approved area (outside of Darfur) except on R&R or official business for a maximum of 7 days. When UNAMID staff do not spend the entire month in Darfur, the amount of danger pay is prorated based on a 365-day year.

37. Deductions from the monthly danger pay allowance for staff who did not spend the entire month in Darfur were made by RSCE while processing UNAMID staff payroll for the following month.

38. HRMS sends RSCE a monthly danger pay report indicating the number of days spent by staff in the danger pay area for the previous month for relevant recovery from the danger pay allowances of the current month. However, interview with RSCE staff in charge of processing recovery of overpaid danger pay allowances indicated that RSCE did not make use of the monthly danger pay report that UNAMID sent to RSCE when recovering danger pay overpayments to international staff. Instead, to determine any deductions from the monthly danger pay allowance for international staff based in Darfur, RSCE relied on absences recorded in Umoja. However, in a review of the monthly danger pay allowances paid to 94 international staff who took various types of leave and travelled outside of Darfur during September 2017 and March 2018, OIOS found that a total of 316 days' portion of danger pay allowances were not deducted by RSCE from the monthly danger pay allowances of 78 international staff resulting in a total net loss to the Mission of \$16,619 in overpaid danger pay allowances.

39. In addition to the inaccuracy of Umoja leave and attendance records, OIOS found that two additional factors led RSCE to make incorrect amounts of deductions from the monthly danger pay allowances of international staff:

(a) RSCE did not make deductions from staff danger pay allowances for uncertified sick leave (USL) recorded in Umoja by UNAMID staff as USL does not usually involve travel outside of Darfur as per the rules. However, OIOS observed that UNAMID staff used USL to travel outside of Darfur by recording such absence as USL in Umoja instead of family emergency leave. For instance, out of a total of 15 USLs recorded in Umoja by international staff in March 2018, flight manifest data for the same month showed that seven involved staff travelling to Khartoum. In addition, in an analysis of 373 USLs recorded in Umoja by international staff during the two-year period under audit, OIOS observed that by far the largest number of USLs (131 cases) started on a Sunday (the first working day in Darfur), strongly pointing to the possibility that staff travelled outside the danger pay area (Darfur) by combining weekends with a USL.

**Table 1**  
**Distribution of USLs starting day**

Sunday	Monday	Tuesday	Wednesday	Thursday	Total
131	39	65	58	80	373

(b) Umoja records of absences did not capture weekends and holidays spent by international staff away from the danger pay area unless these weekends and holidays occurred between leave days recorded in Umoja. As a result, RSCE did not consider weekends and holidays spent away from the danger pay area following leave when determining deductions from the monthly danger pay allowances. For instance, out of deductions that should have been made from danger pay allowances for absences of 316 days by international staff reported in a previous paragraph of this report, deductions that should have been made for 26 days of absence were omitted due to international staff traveling back to Darfur immediately after a weekend following various types of leave taken.

40. For national staff based in Darfur, RSCE based its recovery of any danger pay allowances on a monthly danger pay report sent by HRMS, which showed how many days each a staff was away from Darfur. HRMS had to check the daily UNAMID flight manifests during the month to prepare the danger pay report as MOPs were not being submitted to HRMS by each section with the monthly attendance reports even when staff travelled outside of the danger pay area during the month. However, OIOS noted that the monthly danger pay reports sent to RSCE were not always accurate. For instance, in a review of flight manifest data for 98 national staff that were based in El Fasher and who travelled to Khartoum in March 2018 as per flight manifest data, OIOS found that no danger pay deduction was reported for 60 of the

national staff in the monthly danger pay report that UNAMID HRMS sent to RSCE for the month. This resulted in overpayments of danger pay allowance for national staff.

41. In addition, the danger pay allowances paid by RSCE did not always correctly reflect the number of days reported by the Mission to RSCE. For example, in an analysis of two months of danger pay reports sent to RSCE for each of the five sectors in Darfur (from a total of 278 national staff absences) by UNAMID HRMS, OIOS observed that a total of 528 days of absences reported by UNAMID HRMS were not taken into account by RSCE while making deductions from danger pay allowances resulting in non-recovery of \$10,259 danger pay allowance overpayments.

42. The above overpayments of danger pay allowances occurred due to inadequate supervision and review of monthly danger pay allowances by UNAMID.

**(5) UNAMID should instruct all international staff that family emergency leave, instead of uncertified sick leave, should be recorded in Umoja when they travel outside of Darfur to attend to family emergencies.**

*UNAMID accepted recommendation 5 and stated that HRMS would continue to guide staff members on appropriate ways of exercising USL. Recommendation 5 remains open pending receipt of evidence of communication to all international staff of appropriate ways of using and recording USL.*

**(6) UNAMID should work in close collaboration with RSCE to ensure that the amount of danger pay allowances paid to staff accurately reflect the actual dates staff spent in the danger pay area including when the leave recorded by staff in Umoja are followed by a weekend or holiday.**

*UNAMID accepted recommendation 6 and stated that HRMS would continue to provide hard copies of attendance reports to RSCE and continuously engage with RSCE to ensure that these reports were used as the basis for computing staff danger pay. Recommendation 6 remains open pending receipt of evidence of improvement in the accuracy of calculation and payment of danger pay.*

**(7) UNAMID should require time managers at each section to attach travel documents of national staff who travel outside Darfur using United Nations flights when submitting monthly attendance reports to the Human Resources Management Section.**

*UNAMID accepted recommendation 7 and stated that it would issue appropriate broadcast to all Section Chiefs/time managers at each section to attach travel documents of national staff who travel outside Darfur using United Nations flights (if any) when submitting monthly attendance reports to the HRMS. Recommendation 7 remains open pending receipt of evidence of communication with time managers regarding the requirement to submit travel documents of national staff and evidence of collecting United Nations flight travel documents (MOPs) from national staff.*

**(8) UNAMID should undertake a comprehensive review of danger pay allowances made and recover overpayments, including \$16,619 of danger pay made to international staff and \$10,259 of danger pay made to national staff.**

*UNAMID accepted recommendation 8 and stated that HRMS would coordinate with RSCE to review the records and take the necessary action relating to overpayment of danger pay. Recommendation 8 remains open pending receipt of evidence of review and recovery of overpayment of danger pay allowances.*

#### **IV. ACKNOWLEDGEMENT**

43. OIOS wishes to express its appreciation to the management and staff of UNAMID 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 management of leave and attendance records in the African Union-United Nations Hybrid Operation in Darfur

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	UNAMID should remind time managers to adequately check that all absences reported are allowable under the rules and that they are completely and accurately recorded in Umoja or the Field Support Suite, before approving the monthly attendance reports.	Important	O	Receipt of evidence of communication to time managers of the need to verify that all leave reported in the monthly attendance reports comply with leave rules and that leave taken is completely and accurately recorded in Umoja and FSS.	31 January 2019
2	UNAMID should regularly monitor staff members' monthly certification of time statements in Umoja and take appropriate measures against staff who repeatedly certify their time statements with inaccurate leave and attendance data.	Important	O	Receipt of evidence of monitoring of staff compliance with the requirement to certify monthly time statements.	1 April 2019
3	UNAMID should modify the movement of personnel approval process to ensure that staff members have an approved leave or authorized official business recorded in Umoja before travel using United Nations flights are approved.	Important	O	Receipt of evidence of implementation and verification of the new MOP workflow and procedure.	1 December 2018
4	UNAMID should recover salaries and allowances paid to staff who took unauthorized absences.	Important	O	Receipt of evidence of recovery of salaries and allowances paid to a list of staff, which OIOS provided to HRMS, who took unauthorized absences.	31 March 2019
5	UNAMID should instruct all international staff that family emergency leave, instead of uncertified sick leave, should be recorded in Umoja when they travel outside of Darfur to attend to family emergencies.	Important	O	Receipt of evidence of communication to all international staff of appropriate ways of using and recording uncertified sick leave.	31 January 2019

<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 UNAMID in response to recommendations.

## STATUS OF AUDIT RECOMMENDATIONS

## Audit of management of leave and attendance records in the African Union-United Nations Hybrid Operation in Darfur

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>
6	UNAMID should work in close collaboration with the Regional Service Centre in Entebbe to ensure that the amount of danger pay allowances paid to staff accurately reflect the actual dates staff spent in the danger pay area including when the leave recorded by staff in Umoja are followed by a weekend or holiday.	Important	O	Receipt of evidence of improvement in the accuracy of calculation and payment of danger pay.	31 March 2019
7	UNAMID should require time managers at each section to attach travel documents of national staff who travel outside Darfur using United Nations flights when submitting monthly attendance reports to the Human Resources Management Section.	Important	O	Receipt of evidence of communication with time managers regarding the requirement to submit travel documents of national staff and evidence of collecting United Nations flight travel documents (MOPs) from national staff.	31 March 2019
8	UNAMID should undertake a comprehensive review of danger pay allowances made and recover overpayments, including \$16,619 of danger pay made to international staff and \$10,259 of danger pay made to national staff.	Important	O	Receipt of evidence of review and recovery of overpayment of danger pay allowances.	28 February 2019

# **APPENDIX I**

## **Management Response**

AFRICAN UNION  
الاتحاد الأفريقي



UNAMID




UNITED NATIONS  
الأمم المتحدة

African Union – United Nations Hybrid Operation in Darfur

*Office of the Joint Special Representative*

5 December 2018

To: Mr. Daeyoung Park  
Chief  
Peacekeeping Audit Service  
Internal Audit Division, OIOS

From:  Jeremiah Kingsley Mamabolo  
Joint Special Representative  
UNAMID

Subject: **Draft report on an audit of management of leave and attendance records in the African Union-United Nations Hybrid Operation in Darfur (Assignment No. AP2018/634/04)**

1. With reference to your memorandum of 2 December 2018, on the captioned-subject, please find attached UNAMID response (Appendix I) to the draft report for your consideration.

Thank you.

cc: Ms. Victoria Browning, Director, Mission Support Division, UNAMID  
Mr. Aggrey Kedogo, Chief Human Resources Officer, UNAMID  
Ms. Florence Ndungu, Senior Administrative Officer, ODMS, UNAMID  
Mr. Samuel Kiiru, Chief Risk Management and Compliance Unit, UNAMID  
Mr. Alexandre Etocke, Chief Resident Auditor, Internal Audit Division, OIOS, UNAMID  
Ms. Cynthia Avena-Castillo, Professional Practices Section, Internal Audit Division, OIOS



## Management Response

## Audit of management of leave and attendance records in the African Union-United Nations Operation in Darfur

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNAMID should remind time managers to adequately check that all absences reported are allowable under the rules and that they are completely and accurately recorded in Umoja or the Field Support Suite, before approving the monthly attendance reports.	Important	Yes	Deputy, Chief Human Resources Officer	31 January 2019	UNAMID will continue to remind time -managers and supervisors through broadcasts of their responsibility to ensure accuracy of the monthly attendance reports before they are certified. Human Resources Management Section (HRMS) will remind both staff members and managers/supervisors to ensure that prior to the approval of leave requests, the leave balance of the staff member(s) is verified to ensure accuracy and that the available balance supports the number of leave days requested.
2	UNAMID should regularly monitor staff members' monthly certification of time statement in Umoja and take appropriate measures against staff who repeatedly certify their time statements with inaccurate leave and attendance data.	Important	Yes	Deputy, Chief Human Resources Officer	1 April 2019	UNAMID will continue to remind staff members of their obligation to comply with certification of their monthly time statement. HRMS will further conduct periodical reviews to monitor compliance and take appropriate measures as per established rules and regulations.
3	UNAMID should modify the movement of personnel approval process to ensure that staff members have an approved leave or authorized official business recorded in Umoja before travel using United Nations flights are approved.	Important	Yes	Deputy, Chief Human Resources Officer	1 December 2018	UNAMID has implemented this recommendation. HRMS has been following review of the absences of staff members, recommended to the Director of Mission Support (DMS) to modify the Movement of Personnel (MOP) approval process to include HRMS. The proposal has since been endorsed by DMS and the MOP approval process has been revised. The revised MOP process would ensure that leave requests are approved and authorized before they are exercised.

<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

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						Accordingly, HRMS has communicated a broadcast on new MOP Workflow and Procedures on 19 November 2018 to advise all staff members which has been communicated to the office of the Chief Resident Auditor, OIOS. UNAMID requests closure of this recommendation.
4	UNAMID should recover salaries and allowances paid to staff who took unauthorized absences.	Important	Yes	Deputy, Chief Human Resources Officer	31 March 2019	UNAMID in line with staff regulation 5.1 (e) ii, requiring that salaries and allowances will cease for unauthorized absences, has been working in conjunction with the Regional Service Center in Entebbe (RSCE) and will ensure that recoveries for salaries and associated allowances for staff members who have been identified as having taken unauthorized leave are effected.
5	UNAMID should instruct all international staff that family emergency leave, instead of uncertified sick leave, should be recorded in Umoja when they travel outside of Darfur to attend to family emergencies.	Important	Yes	Deputy, Chief Human Resources Officer	31 January 2019	UNAMID will continue to guide staff members on appropriate ways of exercising uncertified sick leave.
6	UNAMID should work in close collaboration with the Regional Service Centre in Entebbe to ensure that the amount of danger pay allowances paid to staff accurately reflect the actual dates staff spent in the danger pay area including when the leave recorded by staff in Umoja are followed by a weekend or holiday.	Important	Yes	Deputy, Chief Human Resources Officer	31 March 2019	UNAMID through HRMS prepares monthly statements for purpose of danger pay which is submitted to RSCE, which does not use the report when calculating danger pay. HRMS will continue to provide hard copies of attendance reports to RSCE and continuously engage with RSCE to ensure that these reports are used as the basis of calculating the danger pay for staff members since the attendance records have been verified and confirmed as accurate by HRMS.

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7	UNAMID should require time managers at each section to attach travel documents of national staff who travel outside Darfur using United Nations flights when submitting monthly attendance reports to the Human Resources Management Section.	Important	Yes	Deputy, Chief Human Resources Officer	31 March 2019	UNAMID will issue appropriate broadcast to all Section Chiefs/time managers at each section to attach travel documents of national staff who travel outside Darfur using United Nations flights (if any) when submitting monthly attendance reports to the HRMS.
8	UNAMID should undertake a comprehensive review of danger pay allowances made and recover overpayments, including \$16,619 of danger pay made to international staff and \$10,259 of danger pay made to national staff.	Important	Yes	Chief Human Resources Officer and Deputy, Chief Human Resources Officer	28 February 2019	UNAMID will coordinate with RSCE to review the records and effect the necessary action relating to overpayment of danger pay. HRMS anticipates that this exercise will be completed by end of February 2019.