



INTERNAL AUDIT DIVISION

REPORT 2019/047

Audit of time management and attendance in the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic

The Mission needed to monitor and record staff absences, recover danger pay allowance overpayments and verify leave entitlements of staff prior to approval of leave requests

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Audit of time management and attendance in the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of time management and attendance in the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic (MINUSCA). The objective of the audit was to assess the effectiveness of the management of leave and attendance of staff in MINUSCA. The audit covered the period from 1 July 2016 to 30 November 2018 and included the review of recording and monitoring of leave and attendance and processing of monthly danger pay allowances.

MINUSCA needed to properly monitor and record staff absences, recover danger pay allowance overpayments and verify leave entitlements of staff prior to approval of leave requests.

OIOS made six recommendations. To address issues identified in the audit, MINUSCA needed to:

- Provide regular briefings and reminders to civilian personnel on entitlement leave and travel requirements;
- Ensure that: (a) only direct supervisors of staff approve their leave requests; (b) supervisors verify annual leave balances of staff prior to approving leave requests; and (c) carryover of annual leave balances at the beginning of each leave cycle does not exceed the maximum entitlement allowable; and
- Develop and implement (a) an action plan to verify leave records of civilian personnel in Umoja to ensure accuracy of such records and (b) adequate measures to monitor attendance records in Umoja, including timely certification of monthly and annual time statements.

MINUSCA, in coordination with the Regional Service Centre in Entebbe, needed to:

- Ensure different leave types such as rest and recuperation, reverse education grant travel and home leave are appropriately combined by staff; and all leave and travel entitlements are duly authorized, recorded and accounted for as prescribed by the applicable rules;
- Ensure that official business travel is authorized by delegated staff in the office of the Director of Mission Support and all authorizations are uploaded in Umoja; and
- Take action to fully recover danger pay overpayments after reviewing records for all staff absences and going forward implement adequate controls to ensure that actual absences are used to determine danger pay allowances.

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

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Audit of time management and attendance in the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of time management and attendance in the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic (MINUSCA).

2. The Human Resources Section (HRS) is responsible for monitoring leave and attendance records of international and national Mission staff using the Employee Self-Service (ESS) functionality in Umoja. The United Nations' Volunteer (UNV) Support Office is responsible for maintaining and monitoring leave and attendance records of UNVs using the Field Support Suite (FSS) system. Staff are responsible for ensuring and confirming that all absences are accurately recorded in Umoja.

3. HRS is supported by the Regional Service Centre in Entebbe (RSCE) to process entitlement travel for international staff, including rest and recuperation (R&R); home leave; family visit and reverse education grant. The Mission's expenditures on entitlement travel for fiscal years 2016/17, 2017/18 and 2018/19 (up to 30 November 2018) are shown in Table 1.

Table 1

Entitlement travel expenditures for 2016/17, 2017/18 and as of 30 November 2018 (in \$)

Entitlement travel	2016/17	2017/18	2018/19 (as of 30 November 2018)
	Expenditure	Expenditure	Expenditure
R&R	3,231,550	3,895,472	1,338,200
Home leave	229,203	195,369	115,312
Family visit	148,304	171,597	76,987
Reverse education grant	65,901	16,738	11,840
Total cost of entitlement travel	3,674,958	4,279,176	1,542,339

Source: MINUSCA Budget Unit

4. The Mission also pays allowances to internationally and locally recruited staff required to work under dangerous prevailing conditions as established by the International Civil Service Commission. For fiscal years 2016/17, 2017/18 and 2018/19 (up to 30 November 2018), danger pay expenditures were \$11.7 million, \$12.8 million and \$5.4 million, respectively.

5. As of 30 June 2018, the Mission had 647 international staff, 519 national staff and 206 UNVs. HRS is headed by a Chief Human Resources Officer (CHRO) at the P-5 level and is supported by 13 international and 10 national staff. During the audit period, the CHRO reported directly to the Director of Mission Support (DMS). Effective January 2019, the CHRO reports directly to the Chief of Operations and Resource Management.

6. HRS is guided by various administrative instructions and guidelines on matters related to leave and attendance including: (a) the 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; (e) ST/AI/2013/3 on official travel; and (f) ST/AI/2005/2 on family leave, maternity leave and paternity leave. The International UNV Handbook provides the conditions of service for UNVs.

7. Comments provided by MINUSCA are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

8. The objective of the audit was to assess the effectiveness of the management of leave and attendance of staff in MINUSCA.

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

10. OIOS conducted this audit from December 2018 to March 2019. The audit covered the period from 1 July 2016 to 30 November 2018. Based on an activity-level risk assessment, the audit covered higher and medium risk areas in the management of staff leave and attendance records, which included: recording and monitoring of leave and attendance, and processing of monthly danger pay allowances.

11. The audit methodology included: interviews of key Mission and RSCE personnel; reviews of relevant documentation; analytical reviews of data from Umoja and FSS; 100 per cent testing of paternity leave, maternity leave, annual leave, special leave without pay and monthly and annual time statements; and statistical sample testing of R&R, certified sick leave, home leave, official business travel leave with danger pay implications and danger pay.

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

III. AUDIT RESULTS

A. Recording and monitoring leave and attendance records of staff

There was a need to enhance verification of eligibility of staff leave entitlements

13. Administrative instructions require MINUSCA to establish effective internal controls over leave and attendance records of staff.

(a) R&R leave was taken in advance without appropriate authorization

14. Internationally-recruited staff and internationally-recruited UNVs are entitled to R&R of five consecutive calendar days plus two days of travel time, provided qualifying service has been completed in the Mission area. In exceptional circumstances, the DMS or HRS can authorize advance R&R, which may not be combined with other leave entitlements such as home leave and reverse education grant travel. Upon return from R&R, staff are required to submit an expense report and attach supporting documentation such as boarding passes and passport stamps as evidence of travel.

15. OIOS review of R&R leave records showed that 44 of the 47 (93 per cent) R&R leave taken in advance was not authorized by the DMS or HRS. Additionally, other leave types were inappropriately combined with R&R leave. For example, in one case, R&R was combined with reverse education grant travel; and in another case, R&R was combined with home leave. As a result, staff were paid for both. In addition, one staff took family leave entitlement within 30 days of R&R leave, contrary to the rules. Further, OIOS review of expense reports for entitlement travel submitted by 93 of 647 international staff during the audit period showed that copies of supporting documents such as boarding passes or passport stamps were not uploaded in Umoja for 67 of 875 (8 per cent), as evidence of travel.

(b) Paternity leave was granted to UNVs in excess of maximum entitlement

16. Paternity leave records in Umoja showed that during the audit period, 58 international and 50 national staff submitted 109 paternity leave applications, with one staff taking paternity leave twice. OIOS review of all 109 records showed that the appropriate number of paternity leave days were granted and staff submitted the required birth certificates and as required took their paternity leave within one year of the birth of the child.

17. During the period, four UNVs were granted paternity leave, and the required birth certificates were submitted with the leave application. However, one UNV was granted paternity leave for 12 working days and another granted for 15 working days which was more than the maximum 10 working days allowed. In addition, in another two of the four paternity leave applications, leave was not taken within three months of the birth of the child. The Programme Manager of the UNV Support Office indicated that these could have occurred because of inadequate oversight on the part of the UNVs and the leave approvers.

(c) Maternity leave granted to UNVs exceeded the maximum entitlement

18. Maternity leave records in Umoja showed that during the audit period 20 staff and 5 UNVs were granted maternity leave, which were properly supported by relevant documentation. For the 20 staff that were granted leave, it was within the required 16-week period. However, in two cases, maternity leave started earlier than six weeks prior to the expected delivery date without any justification being documented. For four of the five UNV leave applications, the maximum maternity leave entitlement was exceeded by 1 to 11 days. The Programme Manager of the UNV Support Office indicated that these could have occurred because of inadequate oversight on the part of the UNVs and the leave approvers.

(d) Advance home leave was not duly authorized

19. During the audit period, 186 internationally recruited staff made 221 applications for home leave. Umoja reports as at 30 November 2018 showed that eight staff had negative home leave points ranging from 2 to 24 days, which indicated that these staff took advance home leave, which had been approved by their direct supervisors, but confirmed as not authorized by CHRO.

(e) Certified sick leave of less than five days was granted during annual leave

20. Staff are entitled to sick leave if they are unable to perform their duties due to illness or injury. In the case of certified sick leave of less than 20 working days, staff must submit a medical note completed by a medical practitioner. Sick leave can only be granted during annual leave if the illness is at least five consecutive working days in a seven-day period. During the audit period, approved sick leave averaged 34 days per staff. Review of Umoja leave records for 93 staff showed that in five cases, certified sick leave for two to four days was granted while staff were on annual leave. OIOS review of 61 certified sick leave absences combined with R&R leave, noted that in all cases staff submitted the required certificate signed by a medical practitioner.

21. Since the implementation of ESS functionality in 2015, MINUSCA has not provided regular briefings to staff on United Nations policies related to leave and travel entitlement, despite reports from RSCE of high numbers of errors being made by staff in their leave applications. In addition, MINUSCA and RSCE had not implemented adequate verification and monitoring procedures to ensure that all types of leave are appropriately authorized, adequately supported by required documentation and accurately recorded in Umoja. This resulted in staff and UNVs being granted leave more than their entitlement increasing the risk of abuse of leave entitlements.

(1) MINUSCA should regularly brief all civilian Mission personnel on entitlement leave and travel requirements.

MINUSCA accepted recommendation 1 and stated that the Mission would hold refresher sessions for all civilian personnel on entitlement leave and travel requirements. Recommendation 1 remains open pending receipt of evidence of regular briefings provided to all civilian Mission personnel on entitlement leave and travel requirements.

(2) MINUSCA, in coordination with the Regional Service Centre in Entebbe, should implement procedures to ensure that different leave types such as rest and recuperation and home leave are appropriately combined by staff; and all leave and travel entitlements are duly authorized, recorded and accounted for as prescribed by the applicable rules.

MINUSCA accepted recommendation 2 and stated that the Mission would in the interim enhance its monitoring controls by re-introducing manual attendance sheets to be compared with Umoja records by HRS to ensure different types of leave are appropriately combined and leave and travel requests appropriately authorized by certifying officers. Recommendation 2 remains open pending receipt of evidence of procedures implemented to ensure all leave and travel entitlements are properly authorized, recorded and accounted for.

Monitoring and approval of annual leave requests and leave balances needed to be improved

22. United Nations Staff Regulations and Rules stipulate that annual leave may be granted to staff members only when authorized by their supervisor.

23. Leave records in Umoja indicated that annual leave was sometimes approved for staff by persons other than their direct supervisor. In 12 instances, annual leave requests were approved by staff who were not their direct supervisor. This was caused by incorrect mapping of staff to supervisors resulting from the Mission's staffing table not correctly indicating staff postings, especially in respect of loaned posts. In addition, the following control weaknesses in the management of annual leave were noted:

(a) Carryover of annual leave exceeded the maximum allowable entitlement

24. Absence quota reports in Umoja showed that leave balances at the beginning of the leave cycle for 3 of 1,166 national and international staff exceeded the maximum 60 days allowable, with annual leave entitlements ranging from 117 to 135 days. Also, annual leave balances for 15 of the 206 UNVs exceeded the maximum 30 days ranging from 31 to 57 days. This was due to system limitations in Umoja as there was no built-in control to limit carryover balances to the maximum allowable.

(b) Advance annual leave was not duly authorized

25. When approving annual leave, supervisors should take into consideration the balance of leave available to the staff member. Staff may be granted advance annual leave up to a maximum of 10 working

days, provided that his/her service is expected to continue for a period beyond that necessary to accrue the advanced leave, and subject to the approval of CHRO.

26. Unit supervisors did not always check annual leave balances in Umoja prior to approving leave requests, and the existing configuration of Umoja did not preclude staff from applying for advance annual leave without alerting their approver. OIOS review of annual leave records of all 1,166 staff and 206 UNVs in Umoja and FSS, respectively, showed that during the audit period, 140 staff and 39 UNVs were granted advance leave ranging from 0.5 to 10 days by their supervisors without the required authorization by CHRO. This issue will be addressed by recommendation 2 when implemented. In addition, as of 30 November 2018, nine staff had negative annual leave balances exceeding the maximum allowable by the Staff Regulations and Rules.

27. In addition to limitations of the existing configuration of Umoja not being able to limit excessive carryover and advance leave balances, there was inadequate supervisory review of staff eligibility prior to approving annual leave requests, and inadequate oversight by HRS of the carryover of annual leave balances. OIOS addressed the issue of Umoja limitations to the Department of Management in its audit report 2018/102, dated 23 October 2018, which the Department indicated would be addressed in the future.

(3) MINUSCA should implement monitoring controls to ensure that: (a) only direct supervisors of staff approve their leave requests; (b) supervisors verify annual leave balances of staff prior to approving leave requests; and (c) carryover of annual leave balances at the beginning of each leave cycle for Mission staff and United Nations volunteers do not exceed the maximum entitlement allowable.

MINUSCA accepted recommendation 3 and stated that the Mission had initiated a clean-up of the staffing table to reflect supervisors in the correct organizational structure as per the approved 2018/19 budget. This would ensure only direct supervisors approve staff leave. The Mission would also develop a training plan for managers on the process of reviewing leave records to verify balances before the approval of leave requests, and implement measures to ensure carryover of annual leave balances at the beginning of each cycle do not exceed the maximum allowable entitlement. Recommendation 3 remains open pending receipt of evidence of monitoring controls implemented to ensure proper approval of leave requests and verification of leave balances carried over.

Attendance records were not maintained adequately in Umoja

28. Staff are required to obtain approval for all leave requests from their supervisors prior to initiating travel and maintain accurate and complete attendance records in Umoja. Attendance records in Umoja for 1,166 staff showed that staff did not always record absences in Umoja as shown below.

(a) Period of stay outside the Mission area were not always recorded in Umoja

29. Of the 647 international staff, 7 had not recorded any type of leave in Umoja for more than six months, even though they traveled outside the Mission area on R&R and annual leave. The concerned staff explained that this was due to difficulties in accessing Umoja and change or departure of supervisors. Although these issues had subsequently been resolved, staff did not update the Umoja records. In addition, 93 international staff did not update leave records for a total of 917 days of extended time spent outside the Mission area, exceeding the initially approved leave period.

(b) Official business travel leave was not recorded in Umoja

30. Staff did not record absences in Umoja for official business travel as required by relevant administrative instructions, although the actual official business travel requests were recorded and approved. This was mainly because the Mission had not adequately informed staff of the requirement to record all absences related to official business travel in Umoja.

(c) Monthly and annual time statements were not always certified in Umoja

31. Staff did not always certify monthly and annual time statements, as required. As of 30 November 2018, there were 2,208 uncertified monthly time statements, which had been outstanding for 1-28 months. Also, 88 per cent of staff that certified their monthly time statements, did not amend inaccurate leave records relating to R&R and annual leave in Umoja.

32. To mitigate the risk of inaccurate leave data, in January 2019, the Mission recruited a staff on temporary assignment for three months to review leave and attendance records of international staff by inspecting travel dates in the travel document and adjusting Umoja records as needed. As of 21 March 2019, the Mission had finalized its review of records of 400 international staff (67 per cent) and requested RSCE to amend the leave records for 167 staff. MINUSCA estimated that leave and attendance records of about 550 international staff (91 per cent) would be reviewed by the end of the three-month review period.

33. OIOS acknowledges actions taken by MINUSCA to review and amend records related to absence of staff from the Mission. However, the review exercise only covered international staff in 2018 and there was no action plan to review leave records of international staff since the implementation of Umoja in November 2015, or those records of national staff and UNVs. MINUSCA also did not develop procedures to monitor absences of Mission personnel and staff compliance with the requirements for certification of time statements.

(4) MINUSCA should develop and implement (a) an action plan to verify leave records of civilian personnel in Umoja to ensure accuracy of such records; and (b) adequate measures to monitor attendance records in Umoja, including timely certification of monthly and annual time statements.

MINUSCA accepted recommendation 4 and stated that HRS had completed the review of leave records for international staff for the period 2018 until 31 March 2019. The Mission does not have sufficient staff to undertake the review of data for all staff since introduction of Umoja in 2015. However, with the interim re-introduction of manual timesheets, and review by HRS, going forward, all absences, including for official business, would be timely recorded in Umoja. The Mission would also request RSCE to run monthly and annual time reports to ascertain the number of staff not certifying their monthly and annual statements in order to follow up with the staff. In OIOS view, considering the high number of adjustments that were necessary after its review of international staff records for three months, consideration needs to be given to increasing the scope of the review. Recommendation 4 remains open pending receipt of evidence of leave records reviewed and measures taken to monitor attendance records in Umoja.

Official business travel needs to be only authorized by those delegated the responsibility

34. All official travel with financial implication is required to be authorized by DMS or his delegate prior to initiating the trip. The approved documents should be uploaded in Umoja.

35. A review of 93 of 637 official business travel requests showed that requests were duly approved in Umoja by the responsible Human Resources partner, but in 10 cases, the document showing that the trip had been authorized in advance by the DMS or his delegate was not uploaded in Umoja.

36. The above resulted because MINUSCA and RSCE did not appropriately review to verify that authorization for official travel requests are uploaded in Umoja prior to approval of the travel request, increasing the risk of unauthorized travel requests being processed.

(5) MINUSCA, in coordination with the Regional Service Centre in Entebbe, should take action to ensure that official business travel is authorized by delegated staff in the office of the Director of Mission Support and all authorizations are uploaded in Umoja.

MINUSCA accepted recommendation 5 and stated that stated that the Travel Unit would carry out refresher courses for the Mission's certifying officers on ensuring uploading in Umoja of all travel authorizations made by duly designated staff. Recommendation 5 remains open pending receipt of evidence of actions taken to ensure proper authorization of official business travels.

Special leave without pay was duly authorized

37. Staff holding fixed-term or continuing appointment are allowed special leave without pay for advanced study or research in the interest of the United Nations, in cases of extended illness, for childcare or other important reasons. During the audit period, the Mission granted special leave without pay to five staff. All five requests were approved by authorized officials and were supported by adequate justification and documentation. OIOS concluded that MINUSCA implemented adequate controls to ensure that special leave without pay was appropriately granted and approved.

B. Processing of monthly danger pay allowances

Danger pay allowance recovery was not calculated accurately

38. Danger pay is processed as a monthly allowance, and the payment for time spent away from the duty station on annual leave or any type of special leave must be subsequently recovered.

39. Danger pay recoveries are calculated by RSCE based on absence reports generated at the end of each month. During the audit period, RSCE processed danger pay recoveries for 82,099 days for 647 international staff totaling \$4.3 million. However, OIOS determined that the recovery amount was understated by 8,756 days amounting to \$460,566. The discrepancy resulted because RSCE used approved leave dates instead of actual absence dates in Umoja.

40. Umoja did not automatically capture absences to ensure accurate calculation of danger pay allowance and did not allow staff to record absences for non-working days such as weekends and holidays. As a result, days spent outside the danger pay area were not taken into account when computing danger pay unless such days were attached to other leave types or specifically recorded as "no danger pay" days. OIOS has raised the issue of system limitation with the Umoja team in a separate audit. In the meantime, human resources personnel in the Mission and at RSCE were discussing ways of mitigating this limitation to enable the Mission to capture absences during weekends and holidays. The mitigating action started by MINUSCA to correct attendance records of international staff would enable partial recovery of danger pay, but would be limited to 2018 and would not cover UNVs and national staff.

41. There was also no mechanism to ensure that extended leave periods not registered by staff upon return from leave were captured and excluded from danger pay calculations. As a result, 93 staff with 917 days of extended absences not recorded had unrecovered danger pay amounting to \$48,234. Further, 57 of 93 official business travel requests reviewed exceeded seven calendar days. However, comparison of travel requests and danger pay recovery records showed that for 28 of the 57 travel requests, danger pay was not recovered for 308 days totaling \$16,201.

42. The above resulted because MINUSCA and RSCE did not implement adequate controls to ensure that actual absences from the Mission area were reflected in Umoja and the associated danger pay recovered. This has resulted in the overpayment of danger pay as identified above.

(6) MINUSCA, in coordination with the Regional Service Centre in Entebbe should take action to fully recover any danger pay overpayments after reviewing records for all staff absences and going forward implement adequate controls to ensure that actual absences are used to determine danger pay allowance.

MINUSCA accepted recommendation 6 and stated that the Mission and RSCE had taken action from March 2019 to recovery danger pay overpayments based on the 2018/19 self-audit undertaken by the MINUSCA HRS. Video teleconferences had been held between HRS and RSCE to discuss and ensure that actual absences were being used to determine the danger payments. Recommendation 6 remains open pending receipt of evidence of recoveries of danger pay overpayments.

IV. ACKNOWLEDGEMENT

43. OIOS wishes to express its appreciation to the management and staff of MINUSCA 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 time management and attendance in the United Nations Multidimensional Integrated Stabilization Mission
in the Central African Republic**

Rec. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
1	MINUSCA should regularly brief all civilian Mission personnel on entitlement leave and travel requirements.	Important	O	Receipt of evidence of regular briefings provided to all civilian Mission personnel on entitlement leave and travel requirements.	1 August 2019
2	MINUSCA, in coordination with the Regional Service Centre in Entebbe, should implement procedures to ensure that different leave types such as rest and recuperation and home leave are appropriately combined by staff; and all leave and travel entitlements are duly authorized, recorded and accounted for as prescribed by the applicable rules.	Important	O	Receipt of evidence of procedures implemented to ensure all leave and travel entitlements are properly authorized, recorded and accounted for.	1 August 2019
3	MINUSCA should implement monitoring controls to ensure that: (a) only direct supervisors of staff approve their leave requests; (b) supervisors verify annual leave balances of staff prior to approving leave requests; and (c) carryover of annual leave balances at the beginning of each leave cycle for Mission staff and United Nations volunteers do not exceed the maximum entitlement allowable.	Important	O	Receipt of evidence of monitoring controls implemented to ensure proper approval of leave requests and verification of leave balances carried over.	1 August 2019
4	MINUSCA should develop and implement: (a) an action plan to verify leave records of civilian personnel in Umoja to ensure accuracy of such records; and (b) adequate measures to monitor attendance records in Umoja, including timely certification of monthly and annual time statements.	Important	O	Receipt of evidence of leave records reviewed and measures taken to monitor attendance records in Umoja.	1 August 2019

¹ 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.

² 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.

³ C = closed, O = open

⁴ Date provided by MINUSCA in response to recommendations.

STATUS OF AUDIT RECOMMENDATIONS

Audit of time management and attendance in the United Nations Multidimensional Integrated Stabilization Mission
in the Central African Republic

Rec. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
5	MINUSCA, in coordination with the Regional Service Centre in Entebbe, should take action to ensure that official business travel is authorized by delegated staff in the office of the Director of Mission Support and all authorizations are uploaded in Umoja.	Important	O	Receipt of evidence of actions taken to ensure proper authorization of official business travels. with supporting documents, including refresher courses implemented.	1 August 2019
6	MINUSCA, in coordination with the Regional Service Centre in Entebbe should take action to fully recover any danger pay overpayments after reviewing records for all staff absences and going forward implement adequate controls to ensure that actual absences are used to determine danger pay allowance.	Important	O	Receipt of evidence of recoveries of danger pay overpayments	31 December 2019

APPENDIX I

Management Response

Management Response

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Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	MINUSCA should regularly brief all civilian Mission personnel on entitlement leave and travel requirements.	Important	Yes	Chief Human Resources Officer/Client Support Unit (CHRO/CSU)	1 August 2019	MINUSCA accepts the recommendation. The Mission will hold refresher sessions for all civilian Mission personnel on entitlement leave and travel requirements.
2	MINUSCA, in coordination with the Regional Service Centre in Entebbe, should implement procedures to ensure that different leave types are appropriately combined by staff; and all leave and travel entitlements are duly authorized, recorded and acquitted as prescribed by the applicable rules.	Important	Yes	CHRO/CSU Regional Service Centre in Entebbe (RSCE)	1 August 2019	MINUSCA accepts the recommendation and in the interim will enhance its monitoring controls by re-introducing manual attendance sheets to be compared with Umoja records by Human Resources to ensure (a) different leave types are appropriately combined by staff ;(b) only MINUSCA Certifying Officers have the ability to view travel requests and expense reports pertaining to official business and training. It should however be noted that rest and recuperation travel requests and expense report approvals are the responsibility of the Regional Service Centre in Entebbe (RSCE) and the mission has no visibility of these requests.
3	MINUSCA should implement monitoring controls to ensure that: (a) only direct supervisors of staff approve their leave	Important	Yes	CHRO/CSU	1 August 2019	MINUSCA accepts the recommendation. The Mission has initiated a cleanup of the staffing

¹ 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.

² 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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Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	requests; (b) supervisors verify annual leave balances of staff prior to approving leave requests; and (c) carry-overs of annual leave balances at the beginning of each leave cycle for Mission staff and United Nations volunteers do not exceed the maximum entitlement allowable.					table to reflect staff and supervisors in the correct organizational structure as per the approved 2018/19 budget. This will ensure that only direct supervisors of staff approve their leave request. Additionally, the Mission will develop a training plan for managers on how to review leave records and verify leave balances before approving requests as well as how to ascertain that carry-over of annual leave balances at the beginning of each leave cycle for Mission staff and United Nations volunteers do not exceed the maximum entitlement allowable.
4	MINUSCA should develop and implement: (a) an action plan to review leave records of all civilian Mission personnel; and (b) adequate measures to monitor attendance recording in Umoja, including certification of time statements.	Important	Yes	CHRO/CSU RSCE Section Chiefs	1 August 2019	MINUSCA accepts the recommendation. Human resources Section (HRS) completed the review of leave records for international staff for the year 2018 to 31 March 2019. MINUSCA however does not have sufficient manpower to undertake the review of data for all staff since implementation of Umoja in November 2015. With the re-introduction of manual timesheets by sections and review by HRS at the end of every month all absences including official business will be recorded in Umoja in a timely manner. The Mission will request

Management Response

Audit of time management and attendance in the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						RSCE to run a monthly and annual time report to ascertain number of staff certifying/or not certifying their monthly and annual statements and request the staff to do so within a specified time frame.
5	MINUSCA, in coordination with the Regional Service Centre in Entebbe, should take action to ensure that official business travel is authorized by delegated staff in the office of the Director of Mission Support and all authorizations are uploaded in Umoja.	Important	Yes	CHRO/CSU/ Travel Unit	1 August 2019	MINUSCA accepts the recommendation. Certifying Officers have the responsibility to ensure that uploaded documents for official business are uploaded in Umoja and authorized by a designated staff in the office of the Director of Mission Support. MINUSCA Travel Unit will carry out a refresher course for the certifying officers on a regular basis
6	MINUSCA, in coordination with the Regional Service Centre in Entebbe, should take action to fully recover any danger pay overpayments after reviewing records for all staff absences and implement adequate controls to ensure that actual absences are used to determine danger pay allowance.	Important	Yes	CHRO/CSU RSCE	Ongoing since March 2019	The Mission accepts the recommendation. MINUSCA and RSCE have taken action from March 2019 to make recoveries of danger pay overpayments based on the 2018/19 self-audit undertaken by MINUSCA HRS. Video teleconferences have been held between HRS and RSCE to discuss and ensure that actual absences are being used to determine the danger payments.