



## INTERNAL AUDIT DIVISION

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Audit of Umoja implementation in the Kuwait Joint Support Office, the United Nations Assistance Mission in Afghanistan and the United Nations Assistance Mission in Iraq

Some control improvements were required in the areas of process, system design, configuration, reporting and data management

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# **Audit of Umoja implementation in the Kuwait Joint Support Office, the United Nations Assistance Mission in Afghanistan and the United Nations Assistance Mission in Iraq**

## **EXECUTIVE SUMMARY**

The Office of Internal Oversight Services (OIOS) conducted an audit of Umoja implementation in the Kuwait Joint Support Office (KJSO), the United Nations Assistance Mission in Afghanistan (UNAMA) and the United Nations Assistance Mission in Iraq (UNAMI). The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes over the effective implementation of Umoja in KJSO, UNAMA and UNAMI. The audit covered the period from January 2014 to November 2017 and included a review of risk areas relating to project management and the information and communications technology (ICT) support system.

The audit showed that some control improvements were required in the areas of process, system design, configuration, reporting and data management. OIOS made 12 recommendations. To address issues identified in the audit:

The Department of Management (DM) needed to: (i) clarify how the support provided by KJSO to UNAMA, UNAMI and other missions will be integrated into the Umoja benefit realization calculations; (ii) provide options for recording and processing of liberty leave; (iii) address the issue of updating “no danger pay” adjustments, where the system adds danger pay instead of deducting it; (iv) deploy the travel solution for national staff to avoid duplication of systems for travel processing; and (v) review the current process mapping and associated workflow requirements in Umoja for timely execution of finance, supply chain and procurement related activities.

KJSO, in coordination with UNAMA and UNAMI, needed to: (i) implement document management procedures to ensure continuity, knowledge management and availability of documents related to the Umoja project; (ii) conduct a comprehensive review of the roles assigned in Umoja and establish a mechanism for enforcement and periodic review of user access provisioning/de-provisioning and segregation of roles; (iii) implement monitoring mechanisms to ensure that all staff members performing certifying and approving functions in Umoja receive formal delegation of authority from the Controller; (iv) establish adequate mechanisms to record and route all support requests through iNeed; (v) strengthen procedures to monitor time and attendance certification; (vi) monitor absence quota balances to comply with provisions set in the leave rules; (vii) ensure that the use of exceptional time managers is restricted to exceptional use; and (viii) strengthen the monitoring mechanism to minimize the cases of post-facto approval of travel requests and ensure adequate follow-up of missing/outstanding travel expense reports.

UNAMA needed to: (i) implement a plan for timely completion of data cleansing and validation pertaining to national staff members and their dependents; (ii) implement controls to ensure that changes to personal data in Umoja are appropriately approved; and (iii) ensure that the Organization and Position Management (OM) module reflects the approved organizational structure to ensure that all users are correctly mapped in Umoja. UNAMI needed to ensure that the OM module reflects the approved organizational structure to ensure that all users are correctly mapped in Umoja.

DM, KJSO, UNAMA and UNAMI accepted the recommendations, one has been implemented and action has been initiated to implement the remaining recommendations.

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# **Audit of Umoja implementation in the Kuwait Joint Support Office, the United Nations Assistance Mission in Afghanistan and the United Nations Assistance Mission in Iraq**

## **I. BACKGROUND**

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the Umoja implementation in the Kuwait Joint Support Office (KJSO), the United Nations Assistance Mission in Afghanistan (UNAMA) and the United Nations Assistance Mission in Iraq (UNAMI).
2. UNAMA is a political mission established by Security Council resolution 1401 of 28 March 2002. Its mandate has been renewed annually with the latest renewal being on 8 March 2018. The proposed budget for UNAMA for the period 1 January to 31 December 2016 was \$183.3 million (net of staff assessment) and included 1,618 posts (376 international, 1,163 national, and 79 United Nations Volunteers).
3. UNAMI is a political mission established by Security Council resolution 1500 of 14 August 2003. Its mandate has been renewed from time to time and was last extended until 31 July 2018 by Security Council resolution 2367. The proposed budget for UNAMI for the period 1 January to 31 December 2016 was \$120 million (net of staff assessment) and included 879 posts (356 international, 523 national), besides 245 contingent personnel of the Guard Unit.
4. KJSO was established by UNAMA and UNAMI in December 2012 to provide integrated services through rationalized and streamlined processes such as Human Resources (HR) and Finance. In addition, KJSO provided support to the Office of the Special Envoy of the Secretary-General for Yemen since 2013 and the United Nations Regional Centre for Preventive Diplomacy for Central Asia since 2014. KJSO had also entered into a service level agreement with other missions for processing of monthly payroll for national staff and individual uniformed personnel, approval of off-cycle payments, and processing of education grant claims and advances. KJSO was jointly funded by UNAMA and UNAMI.
5. Umoja is an application of the SAP enterprise resource planning (ERP) software that supports management activities related to finance, budget, human resources, supply chain, central support services, and other core business functions. This system was intended to replace and integrate numerous existing legacy information systems in use across the United Nations Secretariat. The Department of Management (DM) has been leading the implementation of the project through the Umoja Office. The deployment of Umoja has been divided into phases (Foundation, Extension I and Extension II), modules and clusters.
6. Umoja went live in KJSO, UNAMA and UNAMI as part of the Foundation (Cluster 2); the deployment of Umoja Extension I took place in peacekeeping operations/special political missions on 1 March 2014, 1 November 2015 and 1 November 2016, respectively, for international staff (Cluster 4), national staff, and individual uniformed personnel (Cluster 5).
7. Comments provided by KJSO, UNAMA, UNAMI and DM are incorporated in italics.

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

8. The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes over the effective implementation of Umoja at KJSO, UNAMA and UNAMI.

9. This audit was included in the 2017 risk-based work plan of OIOS due to the risks associated with Umoja implementation at KJSO, UNAMA and UNAMI and their potential impact on deployment at other locations.

10. OIOS conducted this audit from September to November 2017. The audit covered the period from January 2014 to November 2017. Based on an activity-level risk assessment, the audit covered risk areas relating to project management and the information and communications technology (ICT) support system.

11. The audit methodology included: (a) interviews with key personnel; (b) review of relevant documentation; (c) analytical review of data; and (d) tests of procedures and processes.

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

### **III. AUDIT RESULTS**

#### **A. Project management**

##### Need for realignment of the benefit realization plan

13. “Projects in Controlled Environments” (PRINCE2), which is the project management methodology adopted by the United Nations Secretariat, describes benefit realization as the achievement of project benefits in the business case. A benefit realization plan is used to define how and when to measure the achievement of the project’s benefits. The plan covers activities to determine whether the expected benefits have been realized, and how the product has performed when in operation. The revised Umoja benefit realization business case, as described in the Secretary-General’s report A/71/390, used a “bottom up” approach based on process owners’ review relating to five process areas: (i) central support services; (ii) HR; (iii) finance; (iv) logistics and supply chain; and (v) information technology and data management.

14. The documented benefits and baseline measures for Umoja linked cost savings to process-level efficiency improvements. Each entity was expected to develop their benefit realization plan by estimating: (i) process-level efficiency improvements; and (ii) changes in entity-level resource requirements. Documentation submitted by UNAMA and UNAMI showed that a “top down” approach was used to determine the total savings, and there was no evidence as to how time/process efficiencies were quantified and translated into post and non-post reductions in the five process areas.

15. There was lack of clarity on how the support provided by KJSO was integrated into the benefit realization calculation for UNAMA and UNAMI. Also, there was no holistic approach to measure the benefits realized that took into account the support and services provided by KJSO to other missions (such as processing of education grant and other transactions).

**(1) DM should clarify how the support provided by KJSO to UNAMA, UNAMI and other missions will be integrated into the Umoja benefit realization calculations.**

*DM accepted recommendation 1 and stated that the Board of Auditors was requested by the Advisory Committee on Administrative and Budgetary Questions (paragraph 30 of A/72/7/Add.31) to undertake a detailed verification exercise on benefits realization in the context of its seventh progress report on Umoja. The Board had not yet issued its report with concomitant recommendations on a long-term benefits strategy. The Administration will also be updating its benefits realization plan and will determine whether the support provided by KJSO required any special approach distinct*

*from those of the other entities in determining the benefits.* Recommendation 1 remains open pending receipt of evidence of integration of the support provided by KJSO to UNAMA, UNAMI and other missions into the benefit realization calculation.

Need for strengthening the document management procedures at KJSO

16. The United Nations archiving and records management policy requires project documents to be kept for at least five years after the completion of a project.

17. There were inadequate document management procedures within KJSO to ensure continuity, knowledge management, storage, and tracking of Umoja-related documents. OIOS had requested documents/information relating to the implementation of Umoja in KJSO, UNAMA and UNAMI. Although UNAMA and UNAMI provided some of the requested documentation, KJSO was unable to do so. KJSO explained that there had been a change of management and the bulk of Umoja-related documents were maintained by the previous management team.

**(2) KJSO should implement document management procedures to ensure continuity, knowledge management and availability of documents related to the Umoja project.**

*KJSO accepted recommendation 2 and stated that it has hired a consultant to finalize the establishment of the records management procedures. The standard operating procedures for records management was currently under draft. Recommendation 2 remains open pending receipt of evidence that appropriate document management procedures have been implemented.*

**B. ICT support system**

Need to strengthen user role and account management

18. Access to Umoja must be restricted to authorized staff members in accordance with their functional roles and responsibilities. Access should also be periodically monitored for proper use.

19. KJSO, UNAMA and UNAMI had dedicated security liaison officers (SLO) responsible for providing, modifying and removing user access to Umoja based on users' roles and responsibilities. DM supported the SLOs through ongoing interactions, guidelines and training. However:

(a) The check-out procedure (including the separation form used by KJSO's HR Section) did not include the requirement to notify SLOs of the need to de-provision users who checked out and left the Organization. As a result, there were staff members who had separated but still had access to Umoja.

(b) There were instances of staff retaining Umoja enterprise roles and functions associated with other duty stations because the provisioning or de-provisioning process had not been completed due to one of the following: (i) roles were assigned but the related finance workflow table or human resource workflow table were not configured/updated; and (ii) roles were removed but related workflow tables were not configured/updated.

(c) There were instances of users in Umoja without the required delegation of authority from the Controller who were performing roles that required a formal delegation of authority. In addition, there were users with revoked delegation of authority, or whose roles had changed, but their current roles were not updated in Umoja.

(d) Some users had incompatible roles. Automation to prevent and identify the role conflicts defined in the enterprise role guide has been implemented recently (i.e., the Umoja user provisioning tool). However, it was too early to assess the effectiveness of this tool in identifying role conflicts.

**(3) KJSO, in coordination with UNAMA, UNAMI and the Umoja Office, should: (i) conduct a comprehensive review of the roles assigned in Umoja and establish mechanisms for enforcement and periodic review of user access provisioning/de-provisioning and segregation of roles; and (ii) implement monitoring mechanisms to ensure that all staff members performing certifying and approving functions in Umoja receive formal delegation of authority from the Controller.**

*KJSO accepted recommendation 3 and stated that delegation of authority violations and incompatible roles had been revoked for KJSO staff. Most problems with roles were a result of manual provisioning done during cluster deployments. New validations in the Umoja User Access Provisioning tool were now available in production and should eliminate risk of incorrect role mapping. Clean-up exercise had been completed. Business intelligence reports were available for periodic review and immediate action is taken when staff check-in/check-out. UNAMA stated that certification roles in Umoja are only granted once approval is received from the Controller's office. UNAMI stated that it has implemented the required monitoring mechanisms for all staff performing certifying and approving functions in Umoja using the approved list from the Department of Field Support (DFS). Based on evidence provided by KJSO, UNAMA and UNAMI, recommendation 3 has been closed.*

#### Inadequate data management procedures for Cluster 5 in UNAMA

20. The Umoja deployment instructions required the preparation of global and local data in Umoja for each cluster to ensure that missions efficiently operate in the new system immediately following go-live. Umoja Cluster 5 data cleansing instructions identified the need for data cleansing which included: (i) personal data of staff (name, gender, nationality, date of birth and marital status) and checks between the Field Support Suite (FSS) and Progen as a critical priority; and (ii) the required data for national staff in FSS, e-Leave, Progen, and where applicable, the legacy Integrated Management Information System (IMIS) or "myHRonline" to be prepared for conversion to Umoja. The guide also stated that invalid data may not be converted into Umoja.

21. OIOS observed that invalid personnel data for some UNAMA national staff had been converted into Umoja. The related data was not complete in Umoja and was still being cleansed by UNAMA. At the time of the audit, there were 281 pending cases relating to staff members' personal data, 397 cases involving the personal data of dependent children, and 130 cases pertaining to personal data of dependent spouses. The number of cases requiring changes to personal data (i.e., date of birth and associated dependents' data, which had not been validated prior to conversion into Umoja), is a cause for concern. This gap had resulted in a couple of cases whereby serving staff members may have passed the mandatory retirement age. Without adequate control over changes to personal data, the Organization may be exposed to financial liabilities.

**(4) UNAMA should: (i) implement a plan for timely completion of data cleansing and validation pertaining to national staff members and their dependents; and (ii) implement controls to ensure that changes to personal data in Umoja are appropriately approved.**

*UNAMA accepted recommendation 4 and stated that before the launch of Cluster 5, all national staff were requested to verify their personal data in Umoja for accuracy during the blackout period (November 2016). It was noted that majority of national staff data was incorrect and therefore, HR*

*had requested that appropriate documentation (evidence) be provided for correcting the Umoja data. Since November 2016, the mission has approached national staff through personal/telephone outreach, broadcast, town hall meetings, national staff association's intervention and individual memoranda requesting submission of correct documentation to enable HR to complete the data cleansing exercise. So far, 2,194 corrections to staff and dependents' data had been made in coordination with KJSO and 242 were currently under review. Approximately 200 national staff had not reached out to HR confirming if their personal data in Umoja was correct or not. The mission would undertake a targeted outreach to these staff members individually. Recommendation 4 remains open pending receipt of evidence of the completion of data cleansing and validation pertaining to national staff members and their dependents, and implementation of controls to ensure that changes to personal data in Umoja are appropriately approved.*

Need to strengthen post-production support procedures

- 22. iNeed is the global service management application used to log in all user requests, incidents or problems with Umoja. A workflow process had been implemented from the logging of an issue to its resolution for Umoja-related issues.
- 23. The Umoja deployment guide required that at the mission level, mechanisms be put in place to gather, review, update and escalate existing and additional post-deployment issues for timely resolution.
- 24. OIOS observed there was no consistent practice for raising and resolving Umoja issues. Some users raised service tickets in iNeed via email while in some cases, users made direct contact with process owners at Headquarters. Due to the inconsistent manner of raising issues, service requests could not be fully monitored. OIOS is of the view that KJSO needs to address this matter in coordination with UNAMA and UNAMI.

**(5) KJSO, in coordination with UNAMA and UNAMI, should establish adequate mechanisms to record and route all support requests through iNeed.**

*KJSO accepted recommendation 5 and stated that the customer relationship management overall strategy was now part of the global service delivery model project under DM and full benefits would only be realized once this was implemented globally under the same guiding principles. For the time being, KJSO was proactively taking short-term initiatives to expand its own iNeed catalogue to include payroll client missions (currently being piloted) and to migrate most of its agents to Unite Self-Service. KJSO had also been instructed to start implementation of new global catalogue within the next couple of months but was waiting for guidance from DM. Recommendation 5 remains open pending receipt of evidence that an adequate mechanism has been established to record and route all support requests through iNeed.*

Need to establish governance mechanisms for information and business intelligence reporting

- 25. The Umoja vision statement for business intelligence (BI) stated that the BI solution was to promote the integration of BI reporting and analytics by empowering users to employ data-driven decision-making across the Organization's business operations and to effectively improve data transparency and process efficiency. This approach requires users to acquire an adequate understanding of the various data elements used in reporting and their corresponding business terminology.
- 26. Although the BI module was functional, there were inadequate governance structures over BI, and ownership of BI reporting was unclear. This resulted in incomplete data cubes, lack of documented data



architecture/data dictionary, and lack of a standardized framework for reporting within the Umoja environment. For instance:

(a) Users could not rely on some critical reports available in the BI module, such as: (i) trial balance leading/non-leading ledger reports; (ii) commercial analysis of bid responses; (iii) detailed report on basis of award; and (iv) trips (travel) with missing expense reports.

(b) The unavailability of critical reports across functions had led UNAMA and UNAMI to seek alternative tools such as Excel to assist with reporting from Umoja for information such as bid abstract, key performance monitoring, cash journal reconciliation, and critical vacancy reports.

27. DM explained that reports were developed by OICT and Umoja based on process owners' requirements. DM was working on governance and management mechanisms specifically suited to BI reporting and has been engaging regularly on governance with Umoja BI stakeholders through meetings and workshops, focusing on requirements gathering and reports development. A technical data dictionary was made available to technical resources on a prototype basis to solicit feedback for a wider release. This initiative was still in progress and is on the Umoja BI project plan for delivery in the first quarter of 2018. This was being complemented with the implementation of a virtual information architecture team that includes resources initially from DM and DFS. Terms of reference for the team were also being developed. A new folder structure for BI reports had been proposed and a new classification for report requirements was currently in development. This would improve accountability for reports, reports quality, as well as access to reports. In view of the actions being taken by DM to address the issues relating to BI reporting, OIOS did not make a recommendation in this area.

#### Need to strengthen controls over HR data, transactions and workflow processes

28. The Umoja HR module facilitated the management of personnel administration, time management, benefits and entitlements, payroll, travel, organization and position management, consultants and individual contractors. Also, in accordance with Umoja deployment guide, enterprise roles had to be mapped with end users and supported by workflows.

29. For Umoja Extension I processes, the enterprise role control was implemented through the organizational structure. Transactions relating to organization management and leave/absence of staff were routed for approval based on the organizational hierarchy. Exceptions to this mechanism (i.e., cross-functional reporting relationships) were managed using a separate table for 'exception time managers.'

30. The HR function provided centralized support to all supported entities to process various administrative tasks. However, the following were noted:

31. Organization and position management (OM): This module related to maintaining the organization structure and managing reorganization and positions. The organization structure mapped in Umoja was not aligned with the section/position names or organizational hierarchy reflected in the budgets for UNAMA and UNAMI i.e., the Secretary-General's reports A/71/365/Add.4 and A/71/365/Add.5 for UNAMA and UNAMI, respectively. This needed to be streamlined to reflect the approved structure.

**(6) UNAMA, in coordination with DM, should ensure that the Organization and Position Management module reflects the approved organizational structure to ensure that all users are correctly mapped in Umoja.**

*UNAMA accepted recommendation 6 and stated that HR had completed a review of the positions and identified 16 positions which required corrections to their organizational units that should be*

updated. This list is being sent to the Office of Programme Planning, Budget and Accounts (OPPBA) for the relevant corrections to be made. It is anticipated that the required amendments would be completed by 31 May 2018. Recommendation 6 remains open pending receipt of evidence that the organization management reflects the approved UNAMA organizational structure in Umoja.

**(7) UNAMI, in coordination with DM, should ensure that the Organization and Position Management module reflects the approved organizational structure to ensure that all users are correctly mapped in Umoja.**

*UNAMI accepted recommendation 7 and stated that it did a proper mapping in October 2015 prior to implementation of Cluster 4 in November 2015. UNAMI updated the existing list of mapped users in October 2016 prior to implementation of Cluster 5 in November 2016. Since then, updates for new assigned users was being done by the Field Technology Section through a received request form which has to be approved by user's section chief. The FSS system reflects the departure of users and necessary action to remove mapped roles from departed users had to be taken by the Field Technology Section. Recommendation 7 remains open pending receipt of evidence that the organization management reflects the approved UNAMI organizational structure in Umoja.*

32. **Time management:** Time management covers all processes related to requesting, reviewing and approving leave, overtime, compensatory time-off, and recording and evaluating time data. There were some weaknesses in monitoring of monthly and annual time certification and management of absence (leave) quota balances, as noted below:

(a) Although the Office of Human Resources Management had issued guidance on end of cycle time and attendance monitoring in March 2017, KJSO, UNAMA and UNAMI had not established a mechanism to monitor and notify staff members of the need to perform monthly and annual time certification periodically. In several instances, staff members had not completed monthly and annual time certification in UNAMA and UNAMI.

(b) After staff members performed monthly time certification in the Umoja system, monthly certifications could not be updated to reflect any changes made to leave.

(c) There were instances of negative annual leave balances, sick leave with full pay beyond the allowance, negative compensatory time-off balances, and negative home leave points in Umoja.

(d) There was no standard option for exercising liberty leave (i.e., absence from the duty station on weekends for personal travel), which had an impact on danger pay entitlements. DM confirmed that Umoja currently did not require staff members to record absences if it was on a non-working day.

**(8) KJSO, in coordination with UNAMA and UNAMI, should: (i) strengthen procedures to monitor monthly and annual time and attendance certification; (ii) monitor absence quota balances to comply with provisions set in the leave rules; and (iii) ensure that the use of exceptional time managers is restricted to exceptional use.**

*KJSO accepted recommendation 8 and stated that it sends the missions reports on the status of monthly time statements, leave balances and exceptional time managers. The Director, Field Personnel Division of DFS sent an email to all missions reminding them of their responsibility, including on attendance issues. Each mission is accountable for its own data. UNAMA stated that it has periodically reminded staff members and managers on the need to have an approved leave request in Umoja prior to their departure from the mission. Similarly, staff are also reminded to certify their monthly time statement to ensure accuracy of leave balance and quota. Grant of*

*exceptional time manager role is only used in emergencies. UNAMI stated that it periodically broadcasts specific reminders to staff. The use of exceptional time managers is not only temporary but also restricted to urgent needs. Recommendation 8 remains open pending evidence of strengthening of procedures to monitor time and attendance certifications, absence quota balances and logs of changes made to critical data fields on a periodic basis along with restricting usage of exceptional time managers under exceptional situations.*

33. Personnel administration and entitlements: Personnel administration covered all processes related to contract management and movement for staff and non-staff, whereas entitlements covered all processes related to requesting, reviewing and granting staff entitlements. The following issues were observed:

- (a) When a staff member was temporarily reassigned or changed position within the same duty station, the rental subsidy got cut or delimited by Umoja even though the duty station remained the same.
- (b) There was no standard option in Umoja for processing and monitoring the monthly transportation allowance of \$200 paid to national staff members. Therefore, it was done manually and recorded under additional payments. DM stated that the monthly transportation allowance was granted as a special measure and only applicable to UNAMI staff rather than to all of the United Nations Secretariat staff. Therefore, an enhancement to the Umoja system was not necessary. In view of the assertion made by DM, OIOS is not issuing a recommendation in this area.
- (c) There was no standard option for recording night differential data for drivers and security guards in Umoja as the work schedule of Umoja did not match the schedule of the duty station. As such, it was recorded manually outside the system for each staff member working in those positions.
- (d) There was no mechanism to monitor the activities of HR Partners with regard to their right to add, edit and delete personal information of staff members.
- (e) The HR Partner lacked visibility of the full end-to-end process, which made transactions or queries from staff members difficult to follow up (such as status of payments and status of medical clearances). Workarounds and additional tasks were undertaken offline to address these deficiencies.

34. Payroll: Payroll covered disbursements, arrears, claims and off-cycle processing, pension reconciliation, and maintenance of payroll master data. The following issues were noted with the payroll processes:

- (a) When “no danger pay” adjustments were made to payroll, in some instances, the system added danger pay instead of deducting it, which resulted in the overpayment of danger pay.
- (b) Retroactive adjustments were done manually and uploaded in Umoja. DM explained that retroactive entitlement adjustments were made through the processing of personnel actions within Umoja. For periods after the implementation of Umoja payroll, the associated compensation values were automatically calculated by the Umoja payroll module. However, for periods that preceded the implementation of Umoja payroll, such calculations could not be made within Umoja. The related calculations were made either using the legacy system (IMIS) where available or manually, and the results were uploaded into the Umoja payroll.
- (c) There were manual uploads of insurance payments, telephone, accommodation, and transportation charges in the Umoja payroll. DM explained that this was as per design, as most of these deductions took place on an ad-hoc basis and the amounts may vary from month to month. Thus, missions needed the

flexibility of being able to track these local deductions and submit them to be uploaded in Umoja on a monthly basis.

**(9) DM should: (i) provide options for recording and processing of liberty leave and night differential data; and (ii) address the issue of updating “no danger pay” adjustments, where the system adds danger pay instead of deducting it.**

*DM accepted recommendation 9 and stated that regarding liberty leave (i.e., absence from the duty station on weekends for personal travel) which has an impact on the danger pay entitlements, and it will be addressed in the proposed update to the danger pay solution. An updated danger pay mechanism is being reviewed by the Office of Human Resource Management, working with Umoja and DFS. For the night differential, functionality exists in Umoja to create a new work schedule for a group of staff for whom night differential applied, and thereafter night differential would be applied automatically to staff placed on that work schedule. If the work schedule in Umoja does not match that of the duty station, a new work schedule may be submitted via the iNeed system. Recommendation 9 remains open pending receipt of evidence that: (i) options for recording and processing of liberty leave have been provided in Umoja; and (ii) the issue of updating “no danger pay” adjustments has been addressed.*

#### Need to strengthen controls over travel data, transactions and processes

35. The travel module covered all processes relating to official business travel, HR travel, group travel, travel expenses, online booking, shipment of personal effects and maintenance of the travel master. OIOS observed the following:

(a) In Umoja, the time management and travel management modules were not aligned. Therefore, multiple travel requests for the same date for the same or different types of travel could be raised without warning. DM explained that there are procedural validation checks as the HR partner confirms that the leave was recorded before approving the entitlement travel. It further stated that the administration remains guided by the General Assembly principle that customization of the ERP software should be kept to a minimum, to avoid unnecessary costs. Instead of customizing, existing administrative processes should be changed in line with the chosen software.

(b) The processing of travel shipment within Umoja was not working as intended due to incorrect workflow mapping as the request for approval was directed either to the United Nations Office at Nairobi or Headquarters, which delayed the process of approval.

(c) The Umoja travel module for national staff was not deployed, which resulted in the use of other travel processing systems (i.e., FSS). This reduced the efficiency gains from Umoja implementation.

(d) There was a technical glitch with the travel express claim (or auto approval) functionality. The system at times auto generated double payment of travel requests in cases where the lump sum option was exercised. Further, the related expense reports submitted by staff members were approved automatically without any opportunity to validate the anomaly. DM stated that this issue had been resolved.

(e) There were outstanding (or missing) expense reports from staff members, travel requests with no details, and travel requests with no funds obligated. In addition, when a travel request was cancelled after certification and disbursement of funds, automatic recovery of the disbursed funds did not always occur, and there was no tracking of the disbursed funds to ensure timely recovery.

**(10) KJSO, in coordination with UNAMA and UNAMI, should strengthen the monitoring mechanism to: (i) minimize the cases of post-facto approval of travel requests; and (ii) ensure adequate follow-up of missing/outstanding travel expense reports.**

*KJSO accepted recommendation 10 and stated that it can only support the missions by providing BI reports on regular basis to attract their attention on non-compliance issues. These reports could also be run by the missions themselves. UNAMA stated that it had informed staff that travel requests would not be processed post-facto. Staff had been reminded to submit expense reports within 14 days of return from official travel. UNAMI stated that cases of post-facto creation and approvals for travel requests do not exist. KJSO Finance recovers any lump sum and travel advance payments for which necessary expense reports had not been submitted within two months. Recommendation 10 remains open pending receipt of evidence that the monitoring mechanism has been strengthened to minimize post-facto approvals and follow-up of missing/outstanding travel expense reports.*

**(11) DM should: (i) resolve the technical glitch in the travel module's express claim functionality concerning double payment of lump sum claims; and (ii) deploy the travel solution for national staff to avoid duplication of systems for travel processing.**

*DM accepted recommendation 11 and stated that regarding the technical glitch in the travel module, the issue was resolved in August 2017 and the supporting documentation has been provided to OIOS. The travel module is due to be deployed to the national staff population by DFS by the end of June 2018. Recommendation 11 remains open pending receipt of evidence of the deployment of travel solution for national staff.*

#### Need to strengthen controls over data, transactions and processes

36. In accordance with Umoja procedures, business processes should be designed and integrated in the development and implementation of the information system with adequate mechanisms for meeting business requirements and, to the extent possible, automating control processes and improving performance.

37. OIOS observed control weaknesses in functional areas of finance, supply chain and procurement, receipt and inspection and property management.

38. Finance: The following control weaknesses were observed: (a) closure of unliquidated funds was being done manually in Umoja; (b) the workflow for invoice processing needed to be streamlined; (c) write-offs was being processed outside Umoja; and (d) the physical verification module was not active.

39. Supply chain and procurement: The following control weaknesses were observed:

(a) Barcode labelling was done manually, which was prone to human error and led to inefficiency in the process.

(b) The workload report for monitoring of shopping carts and purchase orders at different stages of the procurement process was not available. Instead, monitoring was done manually using a spreadsheet.

(c) Forecasting for acquisition planning was done manually.

(d) In tender notifications, the automated standard time notification was based on Kuwait time, not Iraq time, which had to be manually changed and notified to the bidders. This affected the controls over the bidding process and could expose the bidding process to manipulation.

40. The service catalogue was not aligned with the material master, and the prices of items were based on 2016 rates rather than applicable 2017 rates. In order to apply the rate change in Umoja, users manually adjusted the quantity and price. This issue was also noted during an OIOS audit of Umoja implementation in the United Nations Office at Geneva and Geneva-based entities (Report 2017/156).

**(12) DM should review the current process mapping and associated workflow requirements in Umoja for timely execution of finance, supply chain and procurement related activities.**

*DM accepted recommendation 12 and stated that the service catalogue is aligned with the service materials which are one component of the material master. The Controller issues annual instructions to all service providers giving the opportunity to do a mass update of their rates. In addition, service providers might also update their rates at any time during the year using the established master data management procedure and template, which is posted with a link on iSeek. Service providers are also informed that they are not authorized to change any rate in Umoja. The Procurement Division is currently reviewing the access provisioning process and will provide proposals to the process owner for the "source to acquire" process for review and approval, noting that, if changes are proposed that impact the Umoja functionality, the formal change request procedures will be followed. Recommendation 12 remains open pending receipt of evidence that the current process mapping and associated workflow requirements have been reviewed.*

#### **IV. ACKNOWLEDGEMENT**

41. OIOS wishes to express its appreciation to the management and staff of DM, KJSO, UNAMA and UNAMI 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 the Umoja implementation in the Kuwait Joint Support Office, the United Nations Assistance Mission in Afghanistan  
and the United Nations Assistance Mission in Iraq**

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	DM should clarify how the support provided by KJSO to UNAMA, UNAMI and other missions will be integrated into the Umoja benefit realization calculations.	Important	O	Receipt of evidence of integration of the support provided by KJSO to UNAMA, UNAMI and other missions into the benefit realization calculation.	31 December 2019
2	KJSO should implement document management procedures to ensure continuity, knowledge management and availability of documents related to the Umoja project.	Important	O	Receipt of evidence that appropriate document management procedures have been implemented.	30 June 2018
3	KJSO in coordination with UNAMA, UNAMI and the Umoja Office should: (i) conduct a comprehensive review of the roles assigned in Umoja and establish mechanisms for enforcement and periodic review of user access provisioning/de-provisioning and segregation of roles; and (ii) implement monitoring mechanisms to ensure that all staff members performing certifying and approving functions in Umoja receive formal delegation of authority from the Controller.	Important	C	Action completed.	Implemented
4	UNAMA should: (i) implement a plan for timely completion of data cleansing and validation pertaining to national staff members and their dependents; and (ii) implement controls to ensure that changes to personal data in Umoja are appropriately approved.	Important	O	Receipt of evidence of the completion of data cleansing and validation pertaining to national staff members and their dependents, and implementation of controls to ensure that changes to personal data in Umoja are appropriately approved.	30 September 2018
5	KJSO, in coordination with UNAMA and UNAMI, should establish adequate mechanisms to record and route all support requests through iNeed.	Important	O	Receipt of evidence that an adequate mechanism has been established to record and route all support requests through iNeed.	31 December 2018

<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 DM, KJSO, UNAMA & UNAMI in response to recommendations.

## STATUS OF AUDIT RECOMMENDATIONS

**Audit of the Umoja implementation in the Kuwait Joint Support Office, the United Nations Assistance Mission in Afghanistan  
and the United Nations Assistance Mission in Iraq**

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	UNAMA, in coordination with DM, should ensure that the Organization and Position Management module reflects the approved organizational structure to ensure that all users are correctly mapped in Umoja.	Important	O	Receipt of evidence that OM reflects the approved UNAMA organizational structure in Umoja.	31 May 2018
7	UNAMI, in coordination with DM, should ensure that the Organization and Position Management module reflects the approved organizational structure to ensure that all users are correctly mapped in Umoja.	Important	O	Receipt of evidence that OM reflects the approved UNAMI organizational structure in Umoja.	30 June 2018
8	KJSO, in coordination with UNAMA and UNAMI, should: (i) strengthen procedures to monitor monthly and annual time and attendance certification; (ii) monitor absence quota balances to comply with provisions set in the leave rules; and (iii) ensure that the use of exceptional time managers is restricted to exceptional use.	Important	O	Receipt of evidence of strengthening of procedures to monitor time and attendance certifications, absence quota balances and logs of changes made to critical data fields on a periodic basis along with restricting usage of exceptional time managers under exceptional situations.	31 December 2018
9	DM should: (i) provide options for recording and processing of liberty leave, and night differential data and monthly transportation allowance; and (ii) address the issue of updating “no danger pay” adjustments, where the system adds danger pay instead of deducting it.	Important	O	Receipt of evidence that: (i) options for recording and processing of liberty leave have been provided in Umoja; and (ii) the issue of updating “no danger pay” adjustments has been addressed.	31 December 2019
10	KJSO, in coordination with UNAMA and UNAMI, should strengthen the monitoring mechanism to: (i) minimize the cases of post-facto approval of travel requests; and (ii) ensure adequate follow-up of missing/outstanding travel expense reports.	Important	O	Receipt of evidence that the monitoring mechanism has been strengthened to minimize post-facto approvals and follow-up of missing/outstanding travel expense reports.	31 December 2018
11	DM should: (i) resolve the technical glitch in the travel module’s express claim functionality concerning double payment of lump sum claims; and (ii) deploy the travel solution for national staff to avoid duplication of systems for travel processing.	Important	O	Receipt of evidence of the deployment of the travel solution for national staff.	30 June 2018
12	DM should review the current process mapping and associated workflow requirements in Umoja for timely execution of finance, supply chain and procurement related activities.	Important	O	Receipt of evidence that the current process mapping and associated workflow requirements have been reviewed.	31 December 2018



# **APPENDIX I**

## **Management Response**

## Management Response

**Audit of the Umoja implementation in the Kuwait Joint Support Office, the United Nations Assistance Mission in Afghanistan  
and the United Nations Assistance Mission in Iraq**

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	DM should clarify how the support provided by KJSO to UNAMA, UNAMI and other missions will be integrated into the Umoja benefit realization calculations.	Important				DM to respond.
2	KJSO should implement document management procedures to ensure continuity, knowledge management and availability of documents related to the Umoja project.	Important	Yes	Deputy Chief KJSO	30 June 2018	KJSO hired a consultant to finalize the establishment of the records management procedures. The SOP for records management is currently under draft.
3	KJSO in coordination with UNAMA, UNAMI and the Umoja Office should: (i) conduct a comprehensive review of the roles assigned in Umoja and establish mechanisms for enforcement and periodic review of user access provisioning/de-provisioning and segregation of roles; and (ii) implement monitoring mechanisms to ensure that all staff members performing certifying and approving functions in Umoja receive formal delegation of authority from the Controller.	Important	Yes	KJSO SLO UNAMA SAO UNAMI AO	Completed	<p>KJSO: DoA violations and incompatible roles have been revoked from KJSO staff. Most problems with role were result of manual provisioning done during cluster deployments. New validations in Umoja UAP tool are now available in Production and should eliminate risk of incorrect role mapping. KJSO derivation has been updated to include all client missions as per SLA. Clean up exercise has been completed. BI report available for periodic review and immediate action is taken when staff checks-in/checks-out.</p> <p>UNAMA: The Umoja Security Liaison Officer in UNAMA is informed of check-in and check-out of staff members so that actions to grant/discontinue Umoja certification roles are taken. As none of UNAMA HR staff have the HR partner ALL roles, by default there is a segregation of roles between KJSO and</p>

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Audit of the Umoja implementation in the Kuwait Joint Support Office, the United Nations Assistance Mission in Afghanistan and the United Nations Assistance Mission in Iraq

						<p>UNAMA.</p> <p>Certification of roles in Umoja is only granted once approval of certification is received from the Controllers officer. Attached is the last approved certification received from the Controller's office.</p> <p>Furthermore, the mission will conduct review on quarterly basis to ensure that only staff who are approved by the Controller have been granted certifying role in Umoja.</p> <p>UNAMI:</p> <p>(i) UNAMI established robust mechanism to review periodically necessary user roles which have been given to certain staff only. Moreover, UMOJA system does not allow creation and certification/approval process by same user.</p> <p>(ii) UNAMI implemented required monitoring mechanism to all staff performing certifying and approving functions in UMOJA through approved list from USG/DFS of designated Certifying Officers.</p>
4	UNAMA should: (i) implement a plan for timely completion of data cleansing and validation pertaining to national staff members and their dependents; and (ii) implement controls to ensure that changes to personal data in Umoja are appropriately approved.	Important	Yes	UNAMA SAO	30 Sept 2018	Before the launch of C5, all National Staff were requested to verify their personal data in Umoja for accuracy during the blackout period (November 2016). It was noted that majority of National Staff data was incorrect and therefore HR had requested that appropriate documentation (evidence)

Management Response

Audit of the Umoja implementation in the Kuwait Joint Support Office, the United Nations Assistance Mission in Afghanistan and the United Nations Assistance Mission in Iraq

					<p>be provided to HR for correcting the Umoja data. Since November 2016 (C5 launch), the mission has approached National Staff through personal/telephone outreach, broadcast, town hall meetings, NSA intervention and individual memorandum requesting submission of correct documentation to enable HR to complete the data cleansing exercise. Although UN requires all personal information of staff members and dependents mentioned on the government issued documents, some National Staff find it difficult to obtain and submit complete and accurate documentation, due to cumbersome government procedure for the inclusion of the full data on the document i.e last name, day/month of staff member and recognized spouse on the marriage certificate. Additionally, the last name, date/month of staff member and his/her dependents on either Taskira (national ID) or birth certificate was not originally included, and staff member face difficulty given the cumbersome process of including this data on the formally translated document issued by government entities which is the date entered in Umoja for accurate recording.</p> <p>HR has also alerted staff members that inaccurate information has a significant impact on disbursement of funds at the time of separation (final payment and pension) and therefore the engagement of the National Staff Association for its</p>
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Management Response

Audit of the Umoja implementation in the Kuwait Joint Support Office, the United Nations Assistance Mission in Afghanistan and the United Nations Assistance Mission in Iraq

						<p>outreach to National Staff to persuade them to submit documentation (which progressing at a very slow pace) has also been sought. HR will undertake a separate exercise in coordination and consultation with pension fund on acceptable documents.</p> <p>So far, 2194 corrections to staff and dependents data have been made in coordination with KJSO and 242 are currently under review.</p> <p>Approximately 200 national staff members have not reached out to HR confirming if their personal data in Umoja is correct or not. The mission will undertake a targeted outreach to these staff members individually through NSA and /or admin focal points.</p>
5	KJSO, in coordination with UNAMA and UNAMI, should establish adequate mechanisms to record and route all support requests through iNeed.	Important	Yes	KJSO AO	31 December 2018	<p>CRM overall strategy is now part of GSDM project under DM and full benefits will only be realized once implemented globally under same guiding principles. Pending implementation of global shared services catalogue for administrative services, governance mechanisms, comprehensive support structure (including client support unit in the missions), common performance targets when issues are escalated, etc.; improvement efforts from KJSO are limited until the organizational-wide framework is available/implemented. For the time being, KJSO is proactively taking short-term initiatives to expand</p>

## Management Response

## Audit of the Umoja implementation in the Kuwait Joint Support Office, the United Nations Assistance Mission in Afghanistan and the United Nations Assistance Mission in Iraq

						its own iNeed catalogue to include Payroll Client Missions (currently being piloted) and to migrate most of its agents to Unite Self-Service. KJSO has also been instructed to start implementation of new global catalogue within the next couple of months but is waiting for guidance from DM.
6	UNAMA, in coordination with DM, should ensure that the Organization and Position Management module reflects the approved organizational structure to ensure that all users are correctly mapped in Umoja.	Important	Yes	UNAMA SAO	31 May 2018	UNAMA HR has completed a review of the positions and identified 16 positions which require corrections to their org units and section/org unit names that should be updated.  This list is being sent to OPPBA/DM for relevant corrections to be ade. UNAMA will continue to liaise with OPPBA/DM in this regard. It is anticipated that the required amendments will be completed by 31 May 2018.
7	UNAMI, in coordination with DM, should ensure that the Organization and Position Management module reflects the approved organizational structure to ensure that all users are correctly mapped in Umoja.	Important	Yes	UNAMI AO	30 June 2018	UNAMI did a proper mapping in October 2015 prior to implementation of Cluster 4 in November 2015. UNAMI updated existing list of mapped users in October 2016 prior to implementation of Cluster 5 in November 2016. Since then, updates for new assigned users is being done by FTS through received request form (which has to be approved by user's section chief). FSS system reflects departure of users and necessary action (to remove mapped roles from departed users) has to be taken by FTS.

Management Response

Audit of the Umoja implementation in the Kuwait Joint Support Office, the United Nations Assistance Mission in Afghanistan and the United Nations Assistance Mission in Iraq

8	KJSO, in coordination with UNAMA and UNAMI, should: (i) strengthen procedures to monitor monthly and annual time and attendance certification; (ii) monitor absence quota balances to comply with provisions set in the leave rules; and (iii) ensure that the use of exceptional time managers is restricted to exceptional use.	Important	Yes	KJSO CHRO UNAMA SAO UNAMI AO	31 December 2018	<p>KJSO: KJSO has no authority to monitor the Mission's activities and responsibilities. The Office can only support by providing them with reports on regular basis. As such, HR KJSO sends to the missions reports on the status of monthly time statements, leave balances and exceptional time managers. KJSO is aware that the director FPD also sent email to all missions reminding them of their responsibility, including on attendance issues. Each mission is accountable for its data. KJSO reviews but cannot enforce the rules or staff to comply.</p> <p>UNAMA: UNAMA has periodically reminded staff members and managers through the CMS weekly bulletin, on the need to have an approved leave request in Umoja prior to their departure from the mission. Similarly, staff members are also reminded to certify their monthly time statement to ensure accuracy of leave balance and quota. (CMS Bulletin numbers 11 dated 27/4/2017, 22 dated 14/7/2017, 53 dated 15/2/2018, 54 dated 22/2/2018, 59 dated 29/3/2018. Internal circular 059 dated 3/8/2017, Broadcast dated 11/1/2017 and 17/7/2017 are some examples).</p> <p>Only KJSO HR partner (not UNAMA) has the access to grant exceptional time manager role, however this access is only used in emergencies.</p>
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Management Response

Audit of the Umoja implementation in the Kuwait Joint Support Office, the United Nations Assistance Mission in Afghanistan and the United Nations Assistance Mission in Iraq

						<p>UNAMI:</p> <p>(i) In UMOJA Time Management the responsibility to monitor and to certify monthly and annual time attendance reports rests only with the staff member. However, UNAMI broadcasts periodically specific reminders to staff (most recent was sent on 06/03/18).</p> <p>(ii) UNAMI follows strictly current annual leave rules through monitoring AL balances of staff with Fixed Term and Continuing contracts by end of leave cycle in order not to exceed 60 days.</p> <p>(iii) In UNAMI the use of exceptional time managers is not only temporary limited but also restricted to urgent needs (when mapped time managers are outside mission area and/or not available).</p>
9	DM should: (i) provide options for recording and processing of liberty leave, night differential data and monthly transportation allowance; and (ii) address the issue of updating “no danger pay” adjustments, where the system adds danger pay instead of deducting it.	Important				DM to respond.
10	KJSO, in coordination with UNAMA and UNAMI, should strengthen the monitoring mechanism to: (i) minimize the cases of post-facto approval of travel requests; and (ii) ensure adequate follow-up of missing/outstanding travel expense reports.	Important	Yes	KJSO AO UNAMA SAO UNAMI AO	31 December 2018	KJSO: KJSO has no authority to monitor the Mission’s activities and responsibilities. The Office can only support them by providing BI reports on regular basis to attract their attention on non-compliance issues. These reports could also be run by the Missions themselves.



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Audit of the Umoja implementation in the Kuwait Joint Support Office, the United Nations Assistance Mission in Afghanistan and the United Nations Assistance Mission in Iraq

						<p>UNAMA: The mission has informed staff through CMS Bulletins (58, 59,60) and through information circular that travel requests will not be processed post-facto. In the same messages staff have been reminded to submit expenses within 14 days of return from official travel.</p> <p>UNAMI: (i) Based on mandatory eMOP requirement for all UNAMI staff, cases of post-fact creation and approvals for travel requests do not exist.</p> <p>(ii) KJSO Finance recovers any lump sum and travel advance payments for which necessary expense reports have not been submitted within 2 months.</p>
11	DM should: (i) resolve the technical glitch in the travel module’s express claim functionality concerning double payment of lump sum claims; and (ii) deploy the travel solution for national staff to avoid duplication of systems for travel processing.	Important				DM to respond.
12	DM should review the current process mapping and associated workflow requirements in Umoja for timely execution of finance, supply chain and procurement related activities.	Important				DM to respond.

<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.

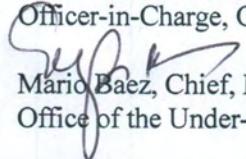
<sup>2</sup> Important recommendations address important (but not critical or pervasive) deficiencies in governance, risk management or control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

United Nations  Nations Unies  
INTEROFFICE MEMORANDUM MEMORANDUM INTERIEUR

TO: Mr. Gurpur Kumar, Deputy Director  
A: Internal Audit Division, Office of Internal Oversight Services

DATE 30 April 2018

THROUGH: Christian Saunders, Assistant Secretary-General, OCSS and  
S/C DE: Officer-in-Charge, Office of the Under-Secretary-General for Management

FROM:  Mario Baez, Chief, Policy and Oversight Coordination Service  
DE: Office of the Under-Secretary-General for Management

SUBJECT: **Draft report on an audit of Umoja implementation in the Kuwait Joint Support Office, the United Nations Assistance Mission in Afghanistan, and the United Nations Assistance Mission in Iraq (Assignment No. AT2017/630/01)**  
OBJET: **Draft report on an audit of Umoja implementation in the Kuwait Joint Support Office, the United Nations Assistance Mission in Afghanistan, and the United Nations Assistance Mission in Iraq (Assignment No. AT2017/630/01)**

1. We refer to your memorandum dated 4 April 2018 regarding the above-subject draft report and provide you with the comments from the Department of Management (DM) in the attached Appendix I.
2. Thank you for giving us the opportunity to provide comments on the draft report.

DM-2017-10936  
2-May-2018

## Management Response

**Audit of the Umoja implementation in the Kuwait Joint Support Office, the United Nations Assistance Mission in Afghanistan  
and the United Nations Assistance Mission in Iraq**

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	DM should clarify how the support provided by KJSO to UNAMA, UNAMI and other missions will be integrated into the Umoja benefit realization calculations.	Important	Yes	Umoja Project Director	31 December 2019	The Board of Auditors was requested by the ACABQ (paragraph 30 of A/72/7/Add.31) to undertake a detailed verification exercise on benefits realization in the context of its Seventh Progress Report on Umoja. The Board has not yet issued its report with concomitant recommendations on a long-term benefits strategy. The Administration will also be updating its benefits realization plan and will determine whether the support provided by KJSO requires any special approach distinct from those of the other entities in determining the benefits.
2	KJSO should implement document management procedures to ensure continuity, knowledge management and availability of documents related to the Umoja project.	Important				
3	KJSO in coordination with UNAMA, UNAMI and the Umoja Office should: (i) conduct a comprehensive review of	Important				

<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 the Umoja implementation in the Kuwait Joint Support Office, the United Nations Assistance Mission in Afghanistan and the United Nations Assistance Mission in Iraq**

	the roles assigned in Umoja and establish mechanisms for enforcement and periodic review of user access provisioning/de-provisioning and segregation of roles; and (ii) implement monitoring mechanisms to ensure that all staff members performing certifying and approving functions in Umoja receive formal delegation of authority from the Controller.				
4	UNAMA should: (i) implement a plan for timely completion of data cleansing and validation pertaining to national staff members and their dependents; and (ii) implement controls to ensure that changes to personal data in Umoja are appropriately approved.	Important			
5	KJSO, in coordination with UNAMA and UNAMI, should establish adequate mechanisms to record and route all support requests through iNeed.	Important			
6	UNAMA, in coordination with DM, should ensure that the Organization and Position Management module reflects the approved organizational structure to ensure that all users are correctly mapped in Umoja.	Important			
7	UNAMI, in coordination with DM, should ensure that the Organization and Position Management module reflects the approved organizational structure to ensure that all users are correctly mapped in Umoja.	Important			
8	KJSO, in coordination with UNAMA and UNAMI, should: (i) strengthen	Important			

## Management Response

**Audit of the Umoja implementation in the Kuwait Joint Support Office, the United Nations Assistance Mission in Afghanistan  
and the United Nations Assistance Mission in Iraq**

	procedures to monitor monthly and annual time and attendance certification; (ii) monitor absence quota balances to comply with provisions set in the leave rules; and (iii) ensure that the use of exceptional time managers is restricted to exceptional use.					
9	DM should: (i) provide options for recording and processing of liberty leave, night differential data and monthly transportation allowance; and (ii) address the issue of updating “no danger pay” adjustments, where the system adds danger pay instead of deducting it.	Important	Partially	Assistant Secretary-General, OHRM and Umoja Project Director	31 December 2019	<p>Regarding processing of liberty leave (i.e., absence from the duty station on weekends for personal travel) which has an impact on the danger pay entitlements, it will be addressed in the proposed update to the danger pay solution. An updated danger pay mechanism is being reviewed by OHRM, working with Umoja and DFS.</p> <p>It should be noted that for the night differential, functionality exists in Umoja to create a new work schedule for a group of staff for whom night differential applies, and thereafter night differential would be applied automatically to staff placed on that work schedule. If the work schedule in Umoja does not match that of the duty station, a new work schedule may be submitted via the iNeed system. This part of the recommendation is therefore implemented.</p> <p>Regarding monthly transportation allowance, as it is granted as a special measure and only applicable to</p>

## Management Response

**Audit of the Umoja implementation in the Kuwait Joint Support Office, the United Nations Assistance Mission in Afghanistan  
and the United Nations Assistance Mission in Iraq**

						UNAMI staff rather than to all of the United Nations Secretariat staff, this is not considered as a necessary enhancement to Umoja and therefore, DM does not accept this part of the recommendation.
10	KJSO should strengthen the monitoring mechanism to: (i) minimize the cases of post-facto approval of travel requests; and (ii) ensure adequate follow-up of missing/outstanding travel expense reports.	Important				
11	DM should: (i) resolve the technical glitch in the travel module's express claim functionality concerning double payment of lump sum claims; and (ii) deploy the travel solution for national staff to avoid duplication of systems for travel processing	Important	Yes	(i) - Umoja Project Director  (ii) Director, Logistics Support Division, DFS and Chief, Travel and Transportation Section, OCSS	(i) - Implemented  (ii) 30 June 2018	Regarding part (i) of the recommendation, the issue was resolved in August 2017 and the supporting documentation has been provided to OIOS. DM requests OIOS to close this part of the recommendation as implemented.  For part (ii) of the recommendation, the travel module is due to be deployed to the national staff population by DFS by the end of June 2018.
12	DM should review the current process mapping and associated workflow requirements in Umoja for timely execution of finance, supply chain and procurement related activities.	Important	Yes	Umoja Project Director, the Controller, and the Director, Procurement Division, OCSS	31 December 2018	The service catalogue is aligned with the service materials which are one component of the material master. The Controller issues annual instructions to all service providers giving the opportunity to do a mass update of their rates and supporting documentation has been provided to OIOS. In addition, service providers

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**Audit of the Umoja implementation in the Kuwait Joint Support Office, the United Nations Assistance Mission in Afghanistan and the United Nations Assistance Mission in Iraq**

						<p>may also update their rates at any time during the year using the established Master Data Management procedure and template, which is posted with a link on iSeek. Service providers are also informed that they are not authorized to change any rate in Umoja.</p> <p>The Procurement Division is currently reviewing the access provisioning process and will provide proposals to the Process Owner for Source to Acquire process (Assistant Secretary-General, OCSS) for review and approval, noting that, if changes are proposed that impact Umoja functionality, the formal change request procedures will be followed.</p>
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