



## **INTERNAL AUDIT DIVISION**

### **REPORT 2024/069**

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#### **Audit of official travel processed by the Kuwait Joint Support Office**

**KJSO needed to address deficiencies in its official travel processes, including inadequate programme manager certifications, delays in submission of travel requests and expense reports, lack of tracking of cancelled tickets, and inadequate vendor performance reviews**

**18 December 2024  
Assignment No. AP2024-618-01**

# **Audit of official travel processed by the Kuwait Joint Support Office**

## **EXECUTIVE SUMMARY**

The Office of Internal Oversight Services (OIOS) conducted an audit of official travel processed by the Kuwait Joint Support Office (KJSO). The objective of the audit was to assess whether KJSO managed travel processes efficiently and effectively, in accordance with applicable policies. The audit covered the period from January 2023 to March 2024 and included: (a) management of travel requests and expense reports; (b) ticketing and performance management; and (c) training.

KJSO needed to address several deficiencies in its official travel processes. A total of 42 (or 33 per cent) of the sampled travel requests lacked programme manager certification, increasing the risk of unnecessary travel expenses and misallocated resources. The majority of travel requests (78 per cent) were not submitted within the required deadlines. The financial oversight was also inadequate due to the absence of a mechanism to track cancelled tickets and associated fees. Furthermore, the lack of feedback on travel service providers' performance hindered effective contract management and decision-making.

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

- Collaborate with the client missions' chief budget and finance and human resources officers to develop and implement mechanisms to ensure programme manager certifications are obtained before processing official travel.
- Provide client management with regular guidance, training, and support materials to enhance compliance with established deadlines for official travel requests and expense reports.
- Establish an internal tracking mechanism for cancelled tickets and associated charges, including a review of cancellation reasons, to control and minimize avoidable fees.
- Implement a formal process for requesting and sharing feedback on vendor travel services to ensure accurate vendor performance evaluations and informed contract management decisions.

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

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# Audit of official travel processed by the Kuwait Joint Support Office

## I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of official travel processed by the Kuwait Joint Support Office (KJSO).
2. KJSO is a shared service centre for 25 United Nations entities, including peacekeeping and special political missions across 13 locations in Asia, Europe, the Middle East, and the Americas. Its core responsibilities include processing finance, human resources, travel and payroll transactions. KJSO provides support services for eight missions through service level agreements (SLAs), which define the roles and responsibilities of the missions and KJSO. KJSO operates under a two-tier governance structure established by the Department of Operational Support: (a) the Joint Regional Service Centre in Entebbe – KJSO Steering Committee, which reports to the Under-Secretary-General of the Department of Operational Support and (b) the KJSO Client Board.
3. The KJSO Travel Unit manages and coordinates support for United Nations staff members and their families and non-United Nations personnel, such as consultants, diplomats and United Nations Volunteers. Services offered include organizing official travel, booking flights, arranging accommodations, and coordinating ground transportation. The Travel Unit is led by a Travel Officer at the FS-6 level, reporting to the Deputy Chief of KJSO. It is supported by two international staff and four national staff members.
4. From 1 January 2023 to 31 March 2024, the Travel Unit processed 3,942 official travel requests, as shown in table 1. Out of these, the Unit processed 3,780 travel requests for the eight entities with SLAs amounting to \$5,040,718 (or 85 per cent). The remaining 162 travel requests (or 15 per cent), totalling \$889,560, were processed for the other 17 entities without SLAs.

Table 1: Travel requests processed by entity for the period January 2023 to March 2024

Entity	SLA	Trip count	Total travel expense (\$)	Percentage of total cost
UNAMA <sup>1</sup>	Yes	659	1,052,494	17.7%
UNAMI <sup>2</sup>	Yes	1,264	871,496	14.7%
UNRCCA <sup>3</sup>	Yes	139	411,466	6.9%
OESG-Syria <sup>4</sup>	Yes	295	761,899	12.8%
UNITAD <sup>5</sup>	Yes	817	682,202	11.5%
UNMHA <sup>6</sup>	Yes	194	309,208	5.2%
OESG Yemen <sup>7</sup>	Yes	311	513,053	8.7%
BINUH <sup>8</sup>	Yes	101	438,900	7.4%
Other (17) United Nations entities	No	162	889,560	15.0%
<b>Total</b>		<b>3,942</b>	<b>5,930,278</b>	<b>100.0%</b>

Source: Umoja data

<sup>1</sup> United Nations Assistance Mission in Afghanistan

<sup>2</sup> United Nations Assistance Mission for Iraq

<sup>3</sup> United Nations Regional Centre for the Preventive Diplomacy for Central Asia

<sup>4</sup> Office of the Special Envoy of the Secretary-General in Syria

<sup>5</sup> United Nations Investigative Team to Promote Accountability for Crimes Committed by Da'esh/ISIL

<sup>6</sup> United Nations Mission to Support the Hudaydah Agreement

<sup>7</sup> Office of the Special Envoy of the Secretary-General for Yemen

<sup>8</sup> United Nations Integrated Office in Haiti

5. KJSO uses Umoja to process travel-related information such as travel requests, expense reporting, and financial transactions, including daily subsistence allowance payments and reimbursements. Umoja data is integrated into dashboards like Qlik, which offers real-time visual insights into quarterly performance reports with key performance indicators (KPIs) to monitor KJSO operational efficiency and ensure alignment with SLAs. The Contract Performance Reporting Tool (CPRT) is used to evaluate vendor performance in terms of technical performance, cost management and timeliness.

6. Comments provided by KJSO are incorporated in italics.

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

7. The objective of the audit was to assess whether KJSO managed travel processes efficiently and effectively, in accordance with applicable policies.

8. This audit was included in the OIOS 2023 risk-based work plan due to operational and financial risks related to official travel management in KJSO.

9. OIOS conducted this audit from June to October 2024 and covered the period from January 2023 to March 2024. Based on an activity-level risk assessment, the audit covered high and medium-risk areas in official travel management, which included: (a) management of travel requests and expense reports; (b) ticketing and performance management; and (c) training.

10. The audit methodology included: (a) interviews with key KJSO personnel involved in official travel processing to understand the procedures and controls in place; (b) reviews of relevant documentation; (c) analytical review of all 1,022 travel requests and 1,086 expense reports from Umoja and all 5 Qlik quarterly KPI reports to assess processing efficiency and compliance; and (d) test of a randomly selected sample of 126 of 1,022 official travel trips to assess compliance with documentation requirements.

11. The audit excluded official travel by military personnel, police officers and non-United Nations staff due to limited travel record availability. This excluded group accounted for 484 travel requests (or 12 per cent of total requests) and \$540,023 in travel expenses (or 9 per cent) of the total expenses.

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

## **III. AUDIT RESULTS**

### **A. Management of travel requests and expense reports**

#### Need to obtain programme managers' certification for official travel

13. According to ST/AI/2013-3, official travel should only be authorized after exploring alternatives, such as videoconferencing and online meetings. Direct interaction is permitted only if these methods are insufficient for mandate implementation. Programme managers are required to certify that staff members thoroughly assess these alternatives before processing official travel.

14. OIOS reviewed a sample of 126 official travel trips totaling \$540,497. The results revealed that 42 (or 33 per cent) of the 126 travel requests, totaling \$248,212, lacked documentation of programme manager certification to justify that the official travels were necessary. For example, a staff member accompanying a senior officer on official business (Trip No. 0001548885) incurred \$9,897 for travel to Athens, Beirut and

Damascus between 20–29 April 2023 without any documentation related to the programme manager's certification. Similarly, another staff member on official business (Trip No. 0001654696) incurred \$7,684 for travel to New York between 16–28 September 2023 without documented certification.

15. Insufficient enforcement of the requirement for programme managers' certification on alternative methods may have resulted in potentially unnecessary travel expenses, reduced cost-efficiency, and misallocated resources. While KJSO was not primarily responsible for ensuring programme manager certification, it has a role in providing oversight mechanisms.

**(1) KJSO should collaborate with the client missions' chief budget and finance officers and chief human resources officers to develop and implement mechanisms to ensure programme manager certifications are obtained before processing official travel.**

*KJSO accepted recommendation 1 and stated that it would continue raising awareness through its Client User Group, discuss the way forward with them, and develop effective mechanisms to ensure programme manager certification was obtained before processing official travel.*

Need to improve compliance with travel request and expense report submission deadlines

16. Under ST/AI/2013/3, all travel arrangements, including bookings and ticket purchases, are to be finalized 16 calendar days before the start of official travel. Travelers are required to submit their travel requests at least 21 days before departure. Subsequently, the completed travel reimbursement claims and expense reports are to be submitted within two calendar weeks of completing the travel or by the authorized return date.

17. An analysis of all 1,022 travel requests submitted by staff from the eight missions with SLAs revealed that 800 (or 78 per cent) did not meet the 21-day submission deadline. Among these, 60 travel requests (or 8 per cent) were finalized after the official travel end date, with an average delay of 28 days and a maximum delay of 300 days. Additionally, 657 (or 64 per cent) of 1,022 travel requests did not meet the 16-day travel arrangement requirement, with delays in 265 cases attributed to senior officials' travel.

18. OIOS analysis of 1,086 expense reports found that 193 (or 18 per cent) were submitted after the two-week deadline, with an average delay of 44 days and a maximum delay of 303 days. Additionally, a review of 26 official trips with outstanding expense reports revealed an average overdue period of 286 days, with the longest delay reaching 506 days. While the automatic recovery process ensures travel advances are recovered if expense reports are not submitted within 14 days, the system does not initiate recovery if the reports are created and saved as drafts. For instance, 2 of the 26 expense reports, totaling \$1,716, were left in draft status, leading to a recovery delay of 192 days.

19. These high non-compliance rates stemmed from the lack of regular guidance, training and support materials for client management to enhance compliance with the established deadlines. The delays likely led to increased travel costs from last-minute bookings and disrupted the scheduling and processing of travel arrangements. KJSO, as the service provider, was expected to coordinate with client missions to meet these requirements and improve processes that would enable timely submissions. KJSO stated that it had raised the issue of low compliance with the 21-day policy to its governing bodies, including the Steering Committee, KJSO Client Board, and the Client User Group, but noted that the compliance rate had shown little improvement.

**(2) KJSO should provide client management with regular guidance, training and support materials to enhance compliance with established deadlines for official travel requests and expense reports.**

*KJSO accepted recommendation 2 and stated it would develop training and support materials to improve client compliance with established deadlines for travel requests and expense reports. These materials would be broadcast and shared through its Client User Group.*

## **B. Ticketing and performance management**

### Need to establish a tracking mechanism for cancelled commercial flight tickets and associated fees

20. To ensure the efficient use of funds, cancelled tickets and related fees are to be tracked, internal records be maintained, and controls be implemented to prevent unnecessary expenses.

21. The KJSO Travel Unit did not maintain records of cancelled flight tickets and associated charges, track reasons for travel cancellations, or implement measures to prevent unnecessary charges. Instead, it relied solely on vendor records without an independent verification process to ensure the accuracy and completeness of vendor records. This reliance created a risk of missing, incomplete or inaccurate data on ticket cancellations and associated costs. As a result, OIOS could not confirm the total cost of cancelled flights during the audit period. However, based on the limited data provided by one vendor, four non-refundable cancelled tickets amounted to \$2,764 during the audit period. This indicated that the financial impact could be significant, especially if similar practices were prevalent among other vendors and transactions, compounded by the unknown costs of non-refundable cancelled tickets.

22. The above occurred due to the lack of an internal tracking mechanism for cancelled tickets and cancellation reasons, which prevented the KJSO from accurately monitoring cancellation fees and identifying avoidable expenses.

**(3) KJSO should establish an internal tracking mechanism for cancelled tickets and associated charges, including a review of cancellation reasons, to control and minimize avoidable fees.**

*KJSO accepted recommendation 3 and stated that it had recently developed an Excel spreadsheet to track and monitor ticket cancellations, associated charges, and the availability of tickets for future use. However, it acknowledged that the reasons for cancellations were not currently included and indicated that it would capture this information in the spreadsheet going forward.*

### Need to strengthen vendor management in travel services

*a) Insufficient coordination for timely vendor contract renewals*

23. During the audit period, the KJSO Travel Unit utilized three travel service providers contracted by UNAMA and the United Nations Disengagement Observer Force (UNDOF), and leveraged these agreements to provide travel services for other client missions. However, the two contracts managed by UNAMA expired in April 2023 and January 2024, respectively, without timely renewal. Therefore, from May 2023 to the end of the audit period in March 2024, the KJSO Travel Unit could only obtain quotations from one or two vendors, restricting its ability to ensure cost efficiency. This was evident in our review of 95 commercial tickets valued at \$192,638, where 72 tickets (76 per cent) valued at \$159,925 were purchased with one or two quotations during this period, highlighting the risk posed by limited vendor options.

24. UNAMA did not renew the two contracts. The first, which expired in April 2023, was an exceptional extension granted during a new bidding process. The second, expired in January 2024, was not renewed as no formal extension request was received from the KJSO Travel Unit. While the Procurement

Section initiated a new bidding process in January 2024, the KJSO Travel Unit did not evaluate the bids, citing staff shortages.

25. The delay in contract renewal occurred because KJSO had not established a clear and timely communication and follow-up protocol with UNAMA and UNDOF to ensure contract renewal requests were proactively initiated, evaluated, and finalized before expiration. However, UNAMA subsequently renewed the contracts with the two travel services vendors in September 2024. These renewed contracts would enable the KJSO Travel Unit to obtain more economical ticketing options and optimal routes.

26. However, KJSO could strengthen coordination with client missions responsible for vendor contracting to ensure timely renewal or replacement of vendor contracts and establish a mechanism to track contract expiration dates to avoid lapses in compliance with travel policy requirements.

*b) Lack of feedback on the performance of travel service providers*

27. The Procurement Manual requires a periodic evaluation of vendor performance based on the evaluation criteria established in the contracts. The contractor performance evaluation process includes the Instant Feedback System used to assess the quality of the delivery of goods/services and the CPRT for quarterly performance evaluations. As noted in this report, the KJSO Travel Unit engaged three travel service providers during the audit period.

28. UNAMA did not evaluate the performance of its two vendors, whose contracts ended in April 2023 and January 2024. The UNAMA Procurement Section stated that the UNAMA Human Resources Section, responsible for coordinating with the KJSO Travel Unit, did not provide the required performance assessment. Conversely, UNDOF assessed its vendor's performance in CPRT, confirming satisfactory results and recommending contract extensions. However, as the primary user of these services, the KJSO Travel Unit did not provide performance feedback to these missions, a step crucial for a thorough and accurate assessment of vendor performance. The lack of feedback has limited the missions' ability to assess vendor performance, potentially affecting contract renewal decisions.

**(4) KJSO, in coordination with the relevant client missions, should implement a formal process for requesting and sharing feedback on vendor travel services to ensure accurate vendor performance evaluations and informed contract management decisions.**

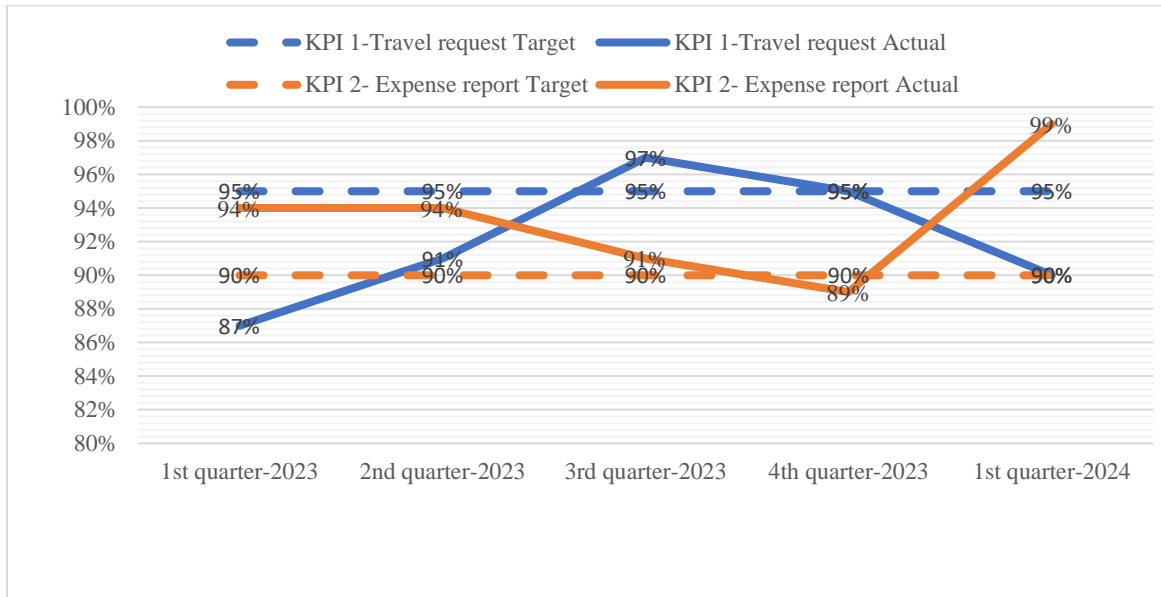
*KJSO accepted recommendation 4 and stated that it would implement a quarterly feedback system for relevant client missions to assess vendor travel services performance.*

KJSO could improve the achievement of its quarterly travel key performance indicators

29. SLAs between KJSO and eight client missions required quarterly performance reports on two KPIs for official travel. The first KPI requires 95 per cent of the travel requests to be processed within five days. The second KPI measures the percentage of expense reports processed within seven days, with a target of 90 per cent. Figure 1 shows KJSO's performance on these KPIs for the five quarters of the audit period.



Figure 1: KJSO key performance indicator quarterly performance (January 2023-March 2024)



Source: Qlik dashboard

30. OIOS analysis noted that KPI 1 had fluctuating performance, initially falling below target but later meeting and surpassing it before declining again in the first quarter of 2024. In contrast, KPI 2 followed a more stable upward trend, consistently staying above target, with only a slight dip in the fourth quarter of 2023 and a notable increase in the first quarter of 2024. The fluctuations in KPI 1 emphasized the need for improvement and sustained consistency in processing travel requests within five days.

31. KJSO attributed the shortfall in meeting the travel KPIs for certain quarters to delays in obtaining necessary clarifications and supporting documentation from staff, coupled with the time required to coordinate with vendors for self-ticket quotations. However, KJSO could collaborate with client missions to identify and address factors contributing to delays, revise its official travel key performance indicators to account for these external challenges, and implement measures to ensure consistent performance.

### C. Training

#### KJSO could prioritize providing relevant training opportunities for Travel Unit staff

32. All staff members are expected to uphold the highest competence and integrity standards. United Nations entities are required to provide relevant training opportunities to staff, recognizing that staff development is vital to maintaining effective performance.

33. During the audit period, none of the KJSO Travel Unit staff, including the Chief, participated in travel-related training, with the last training being a basic fare and ticketing course attended by two staff members in 2015 in the Netherlands. In February 2023, the Chief of the Travel Unit requested two International Air Transport Association courses (basic and intermediate passenger fares and ticketing) for the Unit, but these were not approved due to budget constraints. The lack of relevant training, such as the International Air Transport Association courses, may hinder staff from staying updated on best practices in travel services. Therefore, KJSO could prioritize providing relevant training opportunities for travel staff to ensure they have up-to-date knowledge and best practices in travel services.

#### **IV. ACKNOWLEDGEMENT**

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

Internal Audit Division  
Office of Internal Oversight Services

## STATUS OF AUDIT RECOMMENDATIONS

## Audit of official travel processed by the Kuwait Joint Support Office

Rec. no.	Recommendation	Critical <sup>9</sup> / Important <sup>10</sup>	C/ O <sup>11</sup>	Actions needed to close recommendation	Implementation date <sup>12</sup>
1	KJSO should collaborate with the client missions' chief budget and finance officers and chief human resources officers to develop and implement mechanisms to ensure programme manager certifications are obtained before processing official travel.	Important	O	Pending receipt of evidence of the development and implementation of mechanisms to ensure programme manager certifications are obtained before processing official travel.	31 December 2025
2	KJSO should provide client management with regular guidance, training and support materials to enhance compliance with established deadlines for official travel requests and expense reports.	Important	O	Pending receipt of evidence of regular guidance, training sessions, and support materials provided to client management to enhance compliance with established deadlines for official travel requests and expense reports.	31 December 2025
3	KJSO should establish an internal tracking mechanism for cancelled tickets and associated charges, including a review of cancellation reasons, to control and minimize avoidable fees.	Important	O	Pending receipt of evidence of an internal tracking mechanism for cancelled tickets and associated charges, along with a review of cancellation reasons.	30 April 2025
4	KJSO, in coordination with the relevant client missions, should implement a formal process for requesting and sharing feedback on vendor travel services to ensure accurate vendor performance evaluations and informed contract management decisions.	Important	O	Pending receipt of evidence of the implementation a formalized process for requesting and sharing feedback on vendor travel services.	31 December 2025

<sup>9</sup> Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

<sup>10</sup> Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.

<sup>11</sup> Please note the value C denotes closed recommendations whereas O refers to open recommendations.

<sup>12</sup> Date provided by KJSO in response to recommendations.

# **APPENDIX I**

## **Management Response**

### Management Response

#### Audit of official travel processed by the Kuwait Joint Support Office

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	KJSO should collaborate with the client missions' chief budget and finance officers and chief human resources officers to develop and implement mechanisms to ensure programme manager certifications are obtained before processing official travel.	Important	Yes	Chief, Travel Unit	December 2025	KJSO will continue to raise awareness through its Client User Group, discuss the way forward with them and develop effective and appropriate mechanisms that ensure programme manager certification is obtained before processing official travel.
2	KJSO should provide regular guidance, training and support materials to client management to enhance compliance with established deadlines for official travel requests and expense reports.	Important	Yes	Chief, Travel Unit	December 2025	KJSO will develop training and support materials for client management to enhance compliance with established deadlines for official travel requests and expense reports. This will be shared through its Client User Group (CBFO and CHRO) and broadcast.
3	KJSO should establish an internal tracking mechanism for cancelled tickets and associated charges, including a review of cancellation reasons, to control and minimize avoidable fees.	Important	Yes	Chief, Travel Unit	April 2025	KJSO has recently developed an Excel spreadsheet to track and monitor ticket cancellations, associated charges, and the availability of tickets for future use. However, the reason for cancellations

<sup>1</sup> Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

<sup>2</sup> Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.

**Management Response**

**Audit of official travel processed by the Kuwait Joint Support Office**

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						is not currently disclosed in the spreadsheet. Going forward, KJSO will capture this missing information in the Excel spreadsheet.
4	KJSO, in coordination with the relevant client missions, should implement a formal process for requesting and sharing feedback on vendor travel services to ensure accurate vendor performance evaluations and informed contract management decisions.	Important	Yes	Chief, Travel Unit	December 2025	KJSO will initiate a quarterly feedback system to relevant client missions on vendor travel services performance