



INTERNAL AUDIT DIVISION

REPORT 2024/078

Audit of time and attendance management in the United Nations Assistance Mission for Iraq

UNAMI needed to address various control deficiencies, including inadequate monitoring mechanisms, incomplete documentation, inaccurate recording of absences, delays in recovery of unauthorized absences and entitlements, and inaccuracies in danger pay certifications

**20 December 2024
Assignment No. AP2023-812-02**

Audit of time and attendance management in the United Nations Assistance Mission for Iraq

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of time and attendance management in the United Nations Assistance Mission for Iraq (UNAMI). The objective of the audit was to assess whether UNAMI effectively and efficiently managed the time and attendance of international and locally recruited staff in accordance with applicable policies. The audit covered the period from January 2022 to March 2024 and included: (a) time management framework; (b) recording, reviewing, and approving time requests; and (c) monitoring of time requests.

The management of time and attendance in UNAMI needed improvements. The roles and responsibilities in time management were unclear, leading to delays in resolving rejected leave requests and improper follow-up. Inadequate oversight of flexible work arrangements and uncertified sick leave resulted in financial losses and non-compliance with the policy. Inaccurate recording of absences and attendance and poor data integration within Umoja and across other systems like Field Support Suite enabled errors in danger-pay claims and leave requests. These issues were due to lack of monitoring, which prevented timely corrective actions and exposed UNAMI to potential abuse of leave entitlements.

OIOS made seven recommendations. To address issues identified in the audit, UNAMI needed to:

- Review the service level agreement with the Kuwait Joint Support Office, clearly define respective roles and responsibilities, and communicate them to those responsible for reviewing and approving time requests.
- Assess the risks associated with attendance, leave, and other entitlements and establish mitigation measures to manage them effectively.
- Sensitize staff members to timely and accurately record their absences with supporting documentation.
- Enforce compliance with the policy governing flexible work arrangements.
- Periodically review uncertified sick leave requests to identify any unauthorized combination with other leave categories and enforce compliance with regulations and rules on uncertified sick leave.
- Hold information sessions on danger pay certification with Mission staff and review danger pay claims from January 2022 to March 2024 to recover potential overpayments.
- Utilize Umoja's embedded time management reports to monitor and analyze time record trends, enabling timely, data-driven decisions to improve time management effectiveness.

UNAMI accepted all recommendations, implemented two, and initiated action to implement the others. Actions required to close the recommendations are indicated in Annex I.

CONTENTS

I. BACKGROUND	1-2
II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY	3
III. AUDIT RESULTS	3-10
A. Time management framework	3-4
B. Recording, reviewing and approving time requests	4-9
C. Monitoring of time requests	9-10
IV. ACKNOWLEDGEMENT	10
ANNEX I Status of audit recommendations	
APPENDIX I Management response	

Audit of time and attendance management in the United Nations Assistance Mission for Iraq

I. BACKGROUND

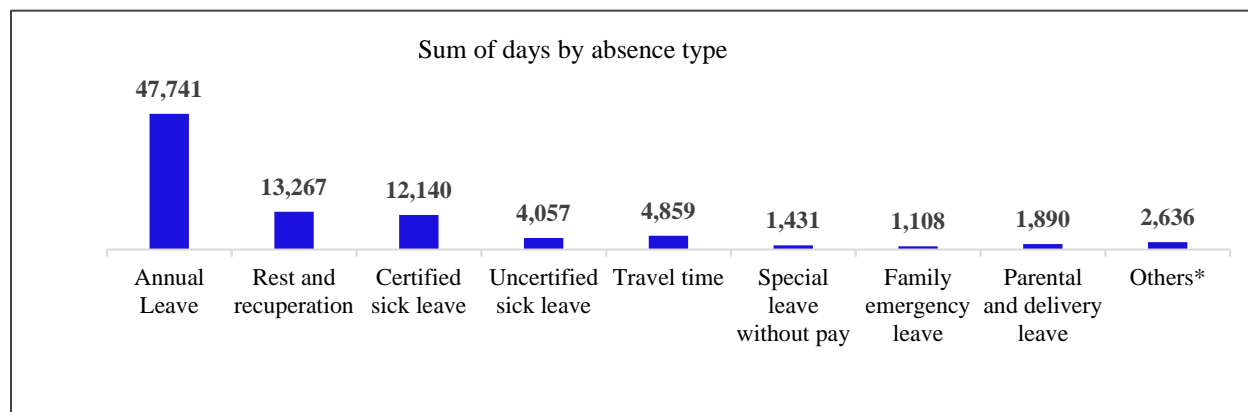
1. The Office of Internal Oversight Services (OIOS) conducted an audit of time and attendance management in the United Nations Assistance Mission for Iraq (UNAMI).
2. The United Nations grants various types of leave to provide staff with time off for rest and recuperation, attending to family/personal matters, or addressing situations such as illness, injury, public health requirements, sick leave, maternity, or paternity leave.
3. Effective time and attendance management is crucial for productivity, mandate implementation and staff well-being. Under the current delegation of authority framework (ST/SGB/2019/2), the Secretary-General delegated the authority to administer the Staff Regulations and Rules and Financial Regulations and Rules to the UNAMI Special Representative of the Secretary-General. This delegation included time management, which was further sub-delegated to time managers/section heads. Table 1 below outlines the key roles and responsibilities for managing time and attendance.

Table 1. Summary of review and approval roles and responsibilities on attendance and leave

Party	Responsibility
Staff	Submit timely leave requests for approval; certification of monthly and annual time statements; and travel requests and related expense reports for absence entitlement travels.
Time Manager	Timely review, endorse, and approve leave requests, view absence balances, and monitor staff leave and attendance.
UNAMI Human Resources Section	Provide guidance and support to the Mission, staff, and time managers on leave and attendance. Monitor staff compliance with policy in liaison with time managers.
Kuwait Joint Support Office Human Resource Partner	The first approver for certified sick leave of 20 days or less and maternity leave and the second approver for rest and recuperation and special leave. Responsible for raising parental leave quota and approving parental leave. Validate eligibility for entitlement absence travel.
Time Administrator	Create leave requests on behalf of staff members and monitor time and attendance.
UNAMI medical officers	Approve certified sick leave over 20 days at respective locations.
Special Representative of the Secretary-General	Grants time and attendance exceptions within the delegation of authority and policy.

4. In August 2023, the Mission issued standard operating procedures (SOPs) on flexible working arrangements (FWA) in line with ST/SGB/2019/3. These procedures provided supplementary guidelines to promote work-life balance, improve gender parity, and allow staff to work from an alternative work site to facilitate business continuity during crises. This included telecommuting within and outside the duty station, staggered working hours, compressed work schedules, and scheduled breaks for external learning.
5. The total number of leave days taken by UNAMI staff from January 2022 to March 2024 is shown in figure 1.

Figure 1. Number of leave days by absence type for international and locally recruited staff from Jan 2022 to March 2024



¹* Source: Umoja

6. In managing time and attendance at UNAMI, Umoja, Field Support Suite (FSS), SharePoint, and the Department of Management, Strategy, Policy, and Compliance (DMSPC) Management Dashboard play a distinct role. Umoja is the primary platform for recording, approving, and integrating attendance and leave requests, facilitating oversight across functions. Umoja supports tracking absences, travel, and related entitlements for personnel on duty outside their designated stations. SharePoint acts as a centralized repository for attendance and travel documentation, aiding in monitoring and record-keeping. The DMSPC Management Dashboard provides real-time analytics to identify attendance and travel discrepancies and facilitate corrective actions to ensure compliance and accuracy.

7. The UNAMI Human Resources Section (HRS) guides mission management and staff on all human resources matters, including time and attendance. It is headed by a Chief Human Resources Officer (CHRO) at the P-4 level and assisted by 13 staff comprising 5 field service staff, 2 national professional officers, and 6 local-level staff. The Kuwait Joint Support Office (KJSO) supports UNAMI through a service-level agreement (SLA), including a service catalogue outlining time management roles and responsibilities.

8. The Mission’s approved posts for 2022 and 2023 were 804 and 776, respectively. Table 2 outlines the expenditures associated with entitlement travel and danger pay.

Table 2. Expenditures for entitlement travel and danger pay from January 2022 to April 2024 (in \$)

Category	2022	2023	2024 (Jan-Apr)
R & R	931,102	958,011	294,212
Reverse Education grant	24,917	14,490	4,867
Home leave	157,442	80,630	39,762
Family visit	34,167	54,085	10,287
Danger pay	4,823,754	5,176,491	1,824,454
Total expenditure	5,971,382	6,283,707	2,173,582

Source: UNAMI Budget Unit

9. Comments provided by UNAMI are incorporated in italics.

¹ * Others include leave types with less than a thousand days, such as administrative leave, compensatory time-off, sick leave, special leave, floating holiday, unauthorized absence, and compressed time-off.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

10. The objective of the audit was to assess whether UNAMI effectively and efficiently managed the time and attendance of international and locally recruited staff in accordance with applicable policies.

11. This audit was included in the 2023 risk-based work plan of OIOS due to operational and financial risks related to managing time and attendance in UNAMI.

12. OIOS conducted this audit from May to August 2024 and covered the period from January 2022 to March 2024. Based on an activity-level risk assessment, the audit covered higher and medium risk areas on leave and attendance, which included: (a) time management framework; (b) recording, reviewing, and approving time requests; and (c) monitoring of time requests.

13. The audit methodology included: (a) interviews with key personnel involved in time management; (b) reviews of relevant documentation, including leave policies, Umoja workflows, and time management reports; (c) analytical review of absences and attendance data from Umoja, FSS, and SharePoint, including all 44 FWA requests, 395 uncertified sick leave (USL) requests, and 155 rejected leave requests; (d) verification of 345 transport allowance paid in January 2022 for eligibility and accuracy; and (e) recalculation of danger pay entitlements for a stratified random sample of 25 international staff to verify the claim accuracy and compliance with regulations.

14. OIOS review of USL requests excluded the COVID-19 special measures period, which ended on 31 March 2022. Therefore, the review covered those requests submitted from April 2022 to March 2024.

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

III. AUDIT RESULTS

A. Time management framework

Need to establish clear roles for shared responsibilities in time management between UNAMI and KJSO

16. Time management is a shared responsibility that requires clarity on the respective roles and responsibilities between UNAMI and KJSO.

17. A review of the roles and responsibilities stipulated in the SLA between KJSO and UNAMI, along with an analysis of various time reports and discussions with UNAMI and KJSO staff, revealed a lack of clarity on some of the roles and responsibilities, resulting in inadequate follow-up and delay in resolving pending actions. Key responsibilities were not consistently fulfilled, such as reviewing danger pay claims and submitting FWA requests exceeding 30 working days to KJSO to initiate the personnel action for suspending relevant benefits and entitlements.

18. There were also gaps in following up on rejected leave requests to ensure corrective actions were taken, and guiding managers on the appropriate steps after rejecting post-facto leave requests. For instance, 35 (23 percent) of the 155 rejected leave requests during the audit period, including CSL and annual leave, were still pending action, with 10 partially adjusted and 25 unadjusted. As a result, these leave requests totaling 24.5 days were neither deducted from the relevant leave quotas nor classified as unauthorized absences for salary recovery.

- (1) UNAMI, in collaboration with KJSO, should review the service level agreement, clearly define respective roles and responsibilities, and communicate them to those responsible for reviewing and approving time requests to ensure timely follow-up and action.**

UNAMI accepted recommendation 1 and stated that under the Service Level Agreement between UNAMI and KJSO dated 23 August 2022, the UNAMI section chiefs/programme managers were responsible for approving leave requests, while KJSO was responsible for approving entitlement travel requests. KJSO conducted a training session on 26 November 2024 for UNAMI staff, including the UNAMI Human Resource team, section chiefs/programme managers, and time and attendance focal points. The session covered topics such as Umoja entitlement travel requests and danger pay, focusing on clarifying the roles and responsibilities of staff, time managers, and Human Resource partners.

Need to assess risks associated with time management

19. Risk assessment is essential for managing time and attendance in UNAMI. It helps identify control gaps, ensures compliance with policies, and prevents inaccuracies or misuse that could lead to financial losses and compromised accountability.

20. However, UNAMI's 2023 risk register did not have risks related to attendance, leave, or entitlements risks, indicating these areas were not assessed. OIOS identified several unassessed risks. For example: (a) danger pay was made to staff, even when they were on leave or teleworking outside the designated danger pay locations; and (b) staff undertook official business travel without recording their absences in Umoja. As detailed in this report, these unassessed risks resulted in undetected inaccuracies in time and attendance records, misuse of entitlements, and increased risks of financial losses and non-compliance with policies.

- (2) UNAMI, in collaboration with KJSO, should assess the risks associated with attendance, leave, and other entitlements and establish mitigation measures to manage them effectively.**

UNAMI accepted recommendation 2 and stated that, in collaboration with KJSO, it assessed the control gaps identified in the audit report and implemented mitigation measures effective 8 December 2024. These measures included implementing time management recording procedures, establishing a dedicated audit team to review staff attendance and leave records, and training UNAMI human resource personnel to monitor compliance effectively.

Staff mapping to time managers was accurately done

21. Each staff member is mapped to a primary time manager in Umoja, typically their first or second reporting officer, to approve time-related requests. In the absence of the primary time manager, one or more secondary time managers can assume this responsibility. A review of the approvers listed in the Umoja leave reports showed that the appropriate officials approved the requests. OIOS concluded that the staff mapping to time managers was accurate.

B. Recording, reviewing, and approving time requests

Need for timely and accurate recording of absences

22. Staff members and time managers, typically the first reporting officers, are jointly responsible for ensuring timely and accurate recording of time requests. Staff members are also responsible for certifying the accuracy of Umoja-generated monthly and annual summaries of leave taken during each leave period

and correcting any errors at the time of certification. The Mission issued several broadcasts reminding staff members and supervisors of their responsibility to record time requests accurately and timely. A review of leave and attendance records, travel requests, danger pay from Umoja and UNAMI airport passenger manifests from SharePoint identified the following issues:

(a) *Delays in recording leave requests*

23. A comparison of time request initiation dates in Umoja with their corresponding due dates revealed delays in recording time requests, as shown in table 3. Furthermore, 9 of the 155 rejected CSL requests were recorded between one and eight months past their due dates. This contravened Staff Rule 5.1. (e)(ii), which states that leave may only be taken when authorized, and salary and allowance payments shall cease for any unauthorized absence from work.

Table 3. Summary of leave requests submitted before and after their due dates

Leave type	Approved requests	Requested before the due date	Requested after the due date	Range of delay (days)	Average delay (days)
Uncertified sick leave	395 ^a	253	142	0.5 - 32	12
Family emergency leave	214 ^a	163	51	2 - 28	11
Family visit/home leave/ reverse education grant	77 ^b	74	3	2 - 19	13
Annual leave	93 ^b	80	13	2 - 49	12
Rest and recuperation	93 ^b	92	1	2	2

Source: Umoja data; a – The entire population; b – a random sample

(b) *Non-recording or inaccurate recording of absences and attendance*

24. Staff members did not record or inaccurately recorded time away from their duty stations in Umoja. A review of 251 official business travel requests from 93 of 671 UNAMI staff population showed that absences from the Mission area were recorded only in 94 (37 percent) cases. The remaining 157 (63 per cent) were unrecorded, including 18 for official business outside the Mission area. For example, one staff member traveled 17 times on official business without recording absence from the duty station for any of these trips in Umoja. Moreover, OIOS reviewed 90 travel requests raised after the UNAMI August 2023 broadcast that reminded staff to record all official business travel in Umoja. The review found that 55 (61 per cent) were still not recorded.

25. Additionally, 35 (23 per cent) of 155 rejected leave requests were due to incorrect entries. KJSO had initiated a review, leading to the adjustment of 29 requests to the relevant leave types. However, the remaining six were only partially corrected, with 24.5 days still unaccounted for. Delays in approvals, inaccurate recording of time requests, and omissions increased the risk of unauthorized leave and inaccurate quota balances, leading to entitlement overpayments, such as danger pay.

(c) *Incomplete supporting documents to facilitate review and approval of sick leave requests*

26. In accordance with ST/AI/1999/12, staff members are required to submit the appropriate medical certificates to support CSL requests.

27. Of the 155 rejected leave requests, 136 were for CSL, with 98 (72 per cent) totaling 819 days rejected due to the absence of medical certificates at the time of application. Of these: (i) 458 days (56 per cent) were later approved after staff provided the certificates, (ii) 257.5 days were charged to other leave

types, such as annual leave, USL, and unauthorized absence, due to the lack of medical certificates, and (iii) the remaining 103.5 days were unadjusted.

28. Delayed and inaccurate recording of absences and incomplete documentation resulted from staff inaction and a lack of enforcement regarding non-compliance. This could delay approval and hinder the KJSO human resource partners' ability to accurately determine actual travel dates, eligibility for future entitlement travel, and danger pay calculations.

(3) UNAMI, in collaboration with KJSO, should further sensitize staff members to timely and accurately record their absences with supporting documentation.

UNAMI accepted recommendation 3 and stated that KJSO conducted a training session on 26 November 2024 for UNAMI staff on Umoja entitlement travel requests and danger pay. During this session, staff were reminded to record absences related to entitlements accurately. Additionally, UNAMI issued a broadcast on 5 December 2024 to all staff regarding implementing updated procedures for recording time and attendance in Umoja.

Need for effective management of flexible work arrangements

29. In August 2023, UNAMI issued SOPs on FWA to align with ST/IC/2019/15, providing guidance on the Mission's use of FWA. Staff were authorized to telecommute from their home or an alternate work site within the duty station for up to two days per week and up to five days outside the duty station, subject to approval by the Section or Service Chief in consultation with the CHRO. FWA outside the duty station for more than five working days required the final approval of the Chief Mission Support. During periods when staff members telecommute from outside their official duty station for more than 30 consecutive days, the payment of benefits and entitlements tied to physical presence at the duty station, such as danger pay, non-family service, hardship allowances, and home leave point accrual, will be suspended.

30. A total of 132 FWA requests were recorded in Umoja during the audit period. OIOS reviewed all 44 FWA requests exceeding five consecutive days and requested staff members or their respective sections to provide copies of the approved forms for verification. The following were noted:

- Inadequate review and approval: 13 (30 per cent) of the 44 FWA forms were not approved by the Chief Mission Support, as required. Additionally, due to inadequate supervisory oversight, 18 forms were missing properly completed telecommuting checklists, indicating that staff had all the needed equipment, internet access, and a safe environment to perform their tasks effectively and efficiently while away.
- Lack of formal agreements: In two instances, formal agreements for FWA were not documented, as neither the staff nor their sections could provide copies of the approved FWA forms for 42 and 11 days recorded in Umoja in 2023. These FWA periods were approved post facto in January and July 2024, respectively, after OIOS follow-up.
- Non-compliance with entitlement suspension: While danger pay was not paid during FWA periods exceeding 30 days, home leave point accrual and allowances were not suspended for seven international staff members on FWA exceeding 30 days, as required. Table 4 below details the allowances recovery status for these staff members.

Table 4. Number of staff and days on flexible working arrangements and recovery status (in \$)

	Start date	End date	No. of days	Staff status	Recoverable amount	Amount recovered	Recovery date	Amount pending recovery
1	3/04/2022	31/05/2022	59	Active	2,568	2,568	November 2024	N/A
2	20/04/2022	10/06/2022	170	Active	10,187	10,187	July 2024	N/A
	7/11/2022	9/02/2023	95					
3	1/01/2022	31/12/2022	263	Separated	26,624	-	N/A	26,624
4	9/07/2023	6/11/2023	59	Active	2,540	2540	July 2024	N/A-
5	27/03/2023	30/06/2023	93	Separated	3,376	-	N/A	3,376
6	14/02/2024	11/07/2024	180	Active	11,303	11,303	July 2024	N/A-
7	1/01/2022	6/06/2022	160	Separated	9,125	-	N/A	9,125
Total			1,079		65,723	26,598		39,125

Source: Data extracted from Umoja

31. The above resulted from several factors: a failure to track requests beyond 30 workdays, a lack of enforcement of the policy, and insufficient review of time records by KJSO human resource partners during the separation payment process. Additionally, staff members did not report non-recoveries despite agreeing to the benefit adjustments. After OIOS’ observations, UNAMI HRS, in collaboration with KJSO, recovered \$26,598 from the four active staff members. However, there were unrecovered allowances estimated at \$39,125, attributed to ineligible allowances from three staff members who separated from the Mission.

(4) UNAMI, in collaboration with KJSO, should enforce compliance with the policy governing flexible work arrangements.

UNAMI accepted recommendation 4 and stated that all recoveries from active staff members were completed by November 2024. Given the Mission's drawdown and liquidation phases, management immediately suspended FWA away from the duty station, as communicated in a broadcast on 12 December 2024. The Mission further stated that it was reviewing the FWA SOPs.

Need to review uncertified sick leave periodically to identify unauthorized combinations

32. Due to the challenging work environment, UNAMI staff are entitled to R&R breaks every four and eight weeks, depending on their locations, comprising five days off and two travel days. According to ST/AI/2018/10, R&R cannot be combined with parental leave, reverse education grant, home leave, family visit travels, and USL, except when approved as family emergency leave. When R&R is combined with USL, and the period of USL comes after the R&R period, all authorized R&R days should be charged to annual or another appropriate leave category.

33. OIOS reviewed 395 USL requests and identified unauthorized combinations of USLs with various leave types, such as R&R, due to staff non-compliance and a lack of periodic reviews by time managers to ensure the appropriate use of USLs. This oversight resulted in the potential misuse of USL/family emergency entitlement to extend R&R periods and other leave types. For instance, of the 395 USL requests, 369 (or 93 per cent) were combined with R&R and generally taken after completing the R&R. Only 9 were correctly converted to other leave types, while the remaining 360 were not adjusted. KJSO human resources partners explained that USL applied after approving R&R travel requests was not visible to them, as these requests were auto-approved. They become visible to them only during subsequent R&R reviews, which could delay timely corrective action.

34. Further analysis revealed patterns indicative of pre-planned USL use and potential misuse of the allowance by combining USL approved as family emergency leave with R&R, effectively extending the R&R period. For example: (i) 227 (57 per cent) of the 395 USL requests were submitted up to 32 days in advance, usually coinciding with R&R travel requests, and (ii) although allowed by the policy guidance, 209 of the 214 family emergency leave requests were taken during the R&R periods.

(5) UNAMI should periodically review uncertified sick leave requests to identify any unauthorized combination with other leave categories and enforce compliance with regulations and rules governing the use of uncertified sick leave.

UNAMI accepted recommendation 5 and stated its Human Resources Section was working with the Umoja Focal Point to explore granting the UNAMI Human Resources team “View” access to staff records in Umoja. This access would enable the team to review USL requests, identify any unauthorized combinations with other leave categories, and ensure compliance with the regulations and rules governing uncertified sick leave.

Need for accurate certification of danger pay claims

35. Danger pay is a special allowance for internationally and locally recruited staff who are required to work in locations where very dangerous conditions prevail. Since 2021, staff members have self-certified their monthly danger pay entitlements in Umoja, which were automatically paid the following month. This changed from the previous process, where KJSO human resources partners reviewed danger pay to ensure accuracy.

36. OIOS reviewed certified danger pay records for 25 selected staff to verify the accuracy of their claims. Only 1 of the 25 staff certified all the days accurately. For example, staff members certified days payable for danger pay, such as the R&R period, as not payable, while non-payable days, such as periods on leave, were certified as payable. This led to overclaims totaling 610 days, amounting to an estimated \$31,988. Additionally, the review found 41 days certified as ineligible for danger pay, indicating absence from the danger pay location. However, no corresponding absence or attendance was recorded in Umoja, making it impossible for OIOS to determine the type of absence taken.

37. The above occurred due to staff not exercising due diligence or not understanding the guidelines for certifying danger pay entitlements. Additionally, the lack of an interface between the danger pay certification module and the absence/attendance module in Umoja prevented data validation and alerts for conflicting entries. Also, the Mission had not regularly reviewed danger pay claims, allowing these discrepancies undetected.

(6) UNAMI should hold information sessions on danger pay certification with Mission staff and review danger pay claims from January 2022 to March 2024 to recover potential overpayments.

UNAMI accepted recommendation 6 and stated that, in collaboration with KJSO, a training session was held on 26 November 2024 for all UNAMI staff to provide guidance on self-certifying and accurately recording danger pay. Additionally, the Mission is recruiting a staff member on a three-month temporary assignment to assist in conducting a comprehensive audit of all personnel records to ensure a seamless and orderly drawdown and the eventual closure of the Mission.

Mission is committed to reviewing the attendance record when processing and certifying transport allowances for national staff

38. DMSPC authorized a daily transport allowance of \$10 per day for UNAMI national staff, capped at \$200 per month, as part of special measures because the Mission could not use United Nations vehicles to transport staff given the security situation. Section and unit heads certified monthly transport entitlements submitted to KJSO for payment through UNAMI HRS. The allowance is not payable for the days when staff is absent from the office.

39. OIOS reviewed time records and found discrepancies between the entries in Umoja and the number of transport allowance days paid. An analysis of 345 certified and paid transport allowances for January 2022 revealed instances where the payments were below or above the entitlements in 212 cases (61 per cent) compared to their attendance records in Umoja. For example, one staff member received a transport allowance payment for one day despite having no corresponding absence or attendance, such as FWA or official business travel outside the Mission area, to account for the 19 unpaid transport allowances in the month. Additionally, another staff member was entitled to only 2 days of transport allowance due to absence on annual leave and FWA for 19 days but was paid 15 days of transport allowance.

40. These discrepancies occurred because time managers certified the transport allowance payments based on the records maintained by the attendance focal persons who did not access team calendars to reconcile absence/attendance records in Umoja before submitting them for certification. Inadequate oversight resulted in underpayment and overpayment of transport allowances. UNAMI, in response to the audit observation, stated that they would remind section heads to establish a monitoring mechanism to ensure that transport allowance payments are aligned with verified attendance records in Umoja by requiring attendance focal points to reconcile absence and attendance before submission for certification.

C. Monitoring of time requests

Need for periodic monitoring of time requests for corrective action

41. Umoja provides various reports to monitor and analyze absences and attendance records. These reports can help the Mission to identify absenteeism patterns, pinpoint areas for improvement, and make data-driven decisions regarding leave policies.

42. In its August 2023 broadcast, UNAMI indicated that it would conduct internal periodic verification exercises to check and/or verify the accuracy of attendance records. However, it had not conducted this verification, resulting in the oversight issues noted in this report going unnoticed and unaddressed. This lack of monitoring led to missed opportunities to monitor leave requests pending approval, prompt supervisors to approve them on time, address unresolved rejected leave requests, and identify staff not utilizing leave and overclaimed/unclaimed danger pay for extended periods. For example: (a) one staff member took R&R only twice from January 2022 to August 2024 in a location with an eight-week R&R cycle, undermining the purpose of rest periods for staff recuperation from the hazardous, stressful, and challenging work conditions; (b) one staff member did not claim danger pay from November 2023; and (c) 83 (12 per cent) of 671 UNAMI staff took fewer than five days annual leave during the 2022/23 leave cycle, with 48 not taking any leave at all.

43. The lack of periodic reviews risks allowing errors to persist, leading to potential overpayments or underpayments of financial entitlements. As the Mission starts winding down, it is crucial to initiate a timely review to mitigate these risks and ensure accurate records and financial management.

- (7) UNAMI should utilize Umoja's embedded time management reports to monitor and analyse time record trends, enabling timely, data-driven decisions to address discrepancies and improve time management effectiveness.**

UNAMI accepted recommendation 7 and stated that KJSO conducted two training sessions on 12 and 28 November 2024 for UNAMI Human Resources staff on auditing personnel time and attendance records. Additionally, a training session is scheduled for 22 December 2024, focusing on generating all pertinent time and attendance reports in Umoja to enable the Mission to monitor and analyze time record trends, facilitating timely, data-driven decisions to address discrepancies and enhance the effectiveness of time management.

IV. ACKNOWLEDGEMENT

44. OIOS wishes to express its appreciation to the management and staff of UNAMI and 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 time and attendance management in the United Nations Assistance Mission for Iraq

Rec. no.	Recommendation	Critical ² / Important ³	C/ O ⁴	Actions needed to close recommendation	Implementation date ⁵
1	UNAMI, in collaboration with KJSO, should review the service level agreement, clearly define respective roles and responsibilities, and communicate them to those responsible for reviewing and approving time requests to ensure timely follow-up and action.	Important	O	Pending receipt of evidence of a reviewed and updated service level agreement clearly defining roles and responsibilities between UNAMI and KJSO and a record of its communication to relevant personnel responsible for reviewing and approving time requests.	31 January 2025
2	UNAMI, in collaboration with KJSO, should assess the risks associated with attendance, leave, and other entitlements and establish mitigation measures to manage them effectively.	Important	C	Action completed.	Implemented
3	UNAMI, in collaboration with KJSO, should further sensitize staff members to timely and accurately record their absences with supporting documentation.	Important	C	Action completed	Implemented
4	UNAMI, in collaboration with KJSO, should enforce compliance with the policy governing flexible work arrangements.	Important	O	Pending receipt of evidence of measures implemented to enforce compliance with the policy governing flexible work arrangements.	31 January 2025
5	UNAMI should periodically review uncertified sick leave requests to identify any unauthorized combination with other leave categories and enforce compliance with regulations and rules governing the use of uncertified sick leave.	Important	O	Pending receipt of evidence of periodic reviews of uncertified sick leave requests, including documented instances of identifying unauthorized combinations with other leave categories and actions taken to enforce compliance with relevant regulations and rules.	31 March 2025
6	UNAMI should hold information sessions on danger pay certification with Mission staff and review	Important	O	Pending receipt of evidence of information sessions held on danger pay certification, attendance records, and the review process	31 March 2025

² 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.

³ 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.

⁴ Please note the value C denotes closed recommendations whereas O refers to open recommendations.

⁵ Date provided by UNAMI in response to recommendations.

STATUS OF AUDIT RECOMMENDATIONS

Audit of time and attendance management in the United Nations Assistance Mission for Iraq

Rec. no.	Recommendation	Critical ² / Important ³	C/ O ⁴	Actions needed to close recommendation	Implementation date ⁵
	danger pay claims from January 2022 to March 2024 to recover potential overpayments.			conducted for danger pay claims from January 2022 to March 2024 and documentation of any identified overpayments and recovery efforts.	
7	UNAMI should utilize Umoja's embedded time management reports to monitor and analyze time record trends, enabling timely, data-driven decisions to address discrepancies and improve time management effectiveness.	Important	O	Pending receipt of evidence of UNAMI's utilization of Umoja's embedded time management reports, including samples of analyzed reports, actions taken based on the analysis, and documented improvements in time management practices.	31 March 2025

APPENDIX I

Management Response



United Nations Assistance Mission for Iraq (UNAMI)

بعثة الأمم المتحدة لمساعدة العراق (يونامي)

Telephone No. +1 917 36 73614 / +39 0831 23 2700

Fax : unami-mars@un.org

INTER OFFICE MEMORANDUM

Date: 19 Dec 2024

Ref.No: CMS-024/038

To: Mr. Byung-Kun Min
Director
Internal Audit Division (OIOS)

From: Mamraj Sharma
Chief Mission Support
UNAMI

Subject: **Response to draft report of an audit of time and attendance management in UNAMI (Assignment No. AP2023-812-02)**

With reference to your letter OIOS-2024-02272 dated 9 December 2024 on the draft of an audit report of an audit of time and attendance management in UNAMI (Assignment No. AP2023-812-02), please find attached UNAMI's response:

- Appendix I Management Response

CC: Ms. Elizabeth Rolando, Chief of Staff UNAMI
Mr. Mamraj Sharma, Chief Mission Support UNAMI
Mr. Asim Chughtai, Operations and Resource Management, UNAMI
Mr. Saidu Adam-Samura, Chief Resident Auditor, KJSO
Mr. Bassam Salem, Chief Human Resources, UNAMI
Mr. Ferdinand Schafner, Audit Focal Point, UNAMI
Ms. Modupe Adebajo, Audit Focal Point, KJSO
Mr. Zewdu Tegen, Chief KJSO

Management Response

Audit of time and attendance management in the United Nations Assistance Mission for Iraq

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNAMI, in collaboration with KJSO, should review the service level agreement, clearly define respective roles and responsibilities, and communicate them to those responsible for reviewing and approving time requests to ensure timely follow-up and action.	Important	Yes	UNAMI CHRO & KJSO CHRO	31 January 2025	Under the SLA between UNAMI and KJSO of 23 August 2022, the responsibility for approving leave requests rests with UNAMI Section Chiefs/Programme Managers while KJSO approves travel requests for Entitlement travel (e.g., R&R, Home leave, Family Visit Travel, Reverse EG Travel). In collaboration with KJSO, a training session was conducted on 26 November 2024 by KJSO for UNAMI staff, including the UNAMI HR team, Programme Managers/Section Chiefs as well as Time and Attendance Focal Points on "Umoja Entitlement Travel Request and Danger Pay" where the roles and responsibilities of staff, time managers and HR Partners were among the topics that were clarified and discussed during the training.

¹ 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.

² 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 time and attendance management in the United Nations Assistance Mission for Iraq

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
2	UNAMI, in collaboration with KJSO, should assess the risks associated with attendance, leave, and other entitlements and establish mitigation measures to manage them effectively.	Important	Yes	UNAMI CHRO	UNAMI requests closure of this audit recommendation.	<p>UNAMI, in collaboration with KJSO, assessed the control gaps identified in the audit report and established mitigation measures effective 08 Dec-24, to manage them effectively through: <i>UNAMI Broadcast from 05 Dec-24, Email to KJSO from 05 Dec-24 and Email to KJSO Travel Unit from 08 Dec-24.</i></p> <p>All pending Umoja travel, and entitlement module transactions were returned, staff were notified and acted accordingly.</p> <p>Also, in preparation for UNAMI's drawdown and closure, a team comprised of KJSO HR Partners and UNAMI HR team was established to conduct an HR audit to review attendance and leave records of UNAMI staff. This will include examining individual staff records related to telecommuting, official business or entitlement travel (e.g., R&R), and danger pay. Additionally, KJSO held briefing sessions with UNAMI HR on 12 November 2024 and 28 November 2024 to train UNAMI HR personnel on conducting the review and effectively monitoring its progress.</p>

Management Response

Audit of time and attendance management in the United Nations Assistance Mission for Iraq

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
3	UNAMI, in collaboration with KJSO, should further sensitize staff members to timely and accurately record their absences with supporting documentation.	Important	Yes	UNAMI CHRO	UNAMI requests closure of this audit recommendation.	A training session was conducted on 26 November 2024 by KJSO for UNAMI staff on "Umoja Entitlement Travel Request and Danger Pay" where staff were alerted on recording absences in connection with Entitlement travel. In addition, UNAMI broadcast of 5 December 2024 was issued to all UNAMI staff on the implementation of updated procedures for Time and Attendance recording in Umoja
4	UNAMI, in collaboration with KJSO, should enforce compliance with the policy governing flexible work arrangements.	Important	Yes	UNAMI CHRO	31 January 2025	Proposing the closure of this recommendation, as all the recoveries were made by all the active staff members by November 2024. As the Mission is in the drawdown and liquidation phases, Management had suspended FWA away from the duty station with immediate effect as broadcasted on 12 December 2024. The SOP of FWA is currently being reviewed.
5	UNAMI should periodically review uncertified sick leave requests to identify any unauthorized combination with other leave categories and enforce compliance with regulations and rules governing the use of uncertified sick leave.	Important	Yes	UNAMI CHRO	31 March 2025	UNAMI HR is working with Umoja Focal Point to explore the possibility of granting UNAMI HR Team access to "View" UNAMI staff records in Umoja to review uncertified sick leave requests to identify any unauthorized combination with other

Management Response

Audit of time and attendance management in the United Nations Assistance Mission for Iraq

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						leave categories and enforce compliance with regulations and rules governing the use of uncertified sick leave.
6	UNAMI should hold information sessions on danger pay certification with Mission staff and review danger pay claims from January 2022 to March 2024 to recover potential overpayments.	Important	Yes	UNAMI CHRO	31 March 2025	UNAMI is proposing closure of this recommendation. In collaboration with KJSO, a training session was conducted by KJSO on 26 November 2024 to all UNAMI staff including UNAMI HR team, Programme Managers as well as Time and Attendance Focal Points and Section Chiefs on, among other things, how to self-certify and properly record danger pay. In addition, the Mission is in process of recruiting a staff member on a 3-month TDY to assist in conducting a comprehensive audit of all records of UNAMI personnel in preparation for a seamless and smooth gradual drawdown and eventual closure of the mission. The audit will be comprehensive to include the requested period until present.
7	UNAMI should utilize Umoja's embedded time management reports to monitor and analyze time record trends, enabling timely, data-driven decisions to address	Important	Yes	UNAMI CHRO	31 March 2025	KJSO conducted two training sessions on 12 and 28 November 2024 for UNAMI HR staff on the topic of Conducting Audits of

Management Response

Audit of time and attendance management in the United Nations Assistance Mission for Iraq

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	discrepancies and improve time management effectiveness.					UNAMI personnel time and attendance records. In addition, another training session will be held on 22 December 2024, focusing on the generation of all pertinent time and attendance reports in Umoja to allow the Mission to monitor and analyze time record trends to facilitate timely, data-driven decisions to address discrepancies and enhance the effectiveness of time management. Furthermore, as reflected in recommendation number 6, the Mission is in process of recruiting a staff member on a 3-month TDY dedicated to assist in conducting a comprehensive audit of all records of UNAMI personnel in preparation for a seamless and smooth gradual drawdown and eventual closure of the mission.