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INTEROFFICE MEMORANDUM

MEMORANDUM INTERIEUR

OFFICE OF INTERNAL OVERSIGHT SERVICES · BUREAU DES SERVICES DE CONTRÔLE INTERNE  
INTERNAL AUDIT DIVISION · DIVISION DE L'AUDIT INTERNE

TO: Mr. Victor Da Silva Angelo,  
A: Special Representative of the Secretary-General,  
MINURCAT

DATE: 17 March 2009



REFERENCE: IAD: 09- 02292

FROM: Fatoumata Ndiaye, Acting Director  
DE: Internal Audit Division, OIOS

SUBJECT: **Assignment No. AP2008/636/03 - Audit of the Temporary Duty Assignments (TDY) in MINURCAT**  
OBJET:

**Records did not adequately substantiate the suitability of staff on TDY.**

1. I am pleased to present the report on the above-mentioned audit which was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

2. Based on your comments, we are pleased to inform you that we will close recommendations 1, 2, 3 and 4 in the OIOS recommendations database as indicated in Annex 1. In order for us to close the remaining recommendations, we request that you provide us with the additional information as discussed in the text of the report and also summarized in Annex 1.

3. Please note that OIOS will report on the progress made to implement its recommendations, particularly those designated as high risk (i.e., recommendations 1 and 4) its annual report to the General Assembly and semi-annual report to the Secretary-General.

**I. INTRODUCTION**

4. The Office of Internal Oversight Services (OIOS) conducted an audit of the Temporary Duty Assignments (TDY) in the United Nations Mission in the Central African Republic and Chad (MINURCAT).

5. TDY refers to the temporary loan of a staff member from one mission, duty station, United Nations agency, programme or fund to another field mission for a period not exceeding three months. The purpose of a TDY assignment is to provide the receiving mission with highly experienced and qualified staff with unique expertise to meet urgent support requirements at the start-up, expansion, and liquidation phase of the receiving mission for a limited period. TDY can also be used to place qualified staff members from liquidating/downsizing missions, on a temporary basis, for a maximum period of three months, during which the staff member has a chance to apply for posts in the receiving mission. A staff on TDY continues to be funded by his/her parent mission or duty station. The parent mission/duty stations pays the staff member's salary and entitlements (i.e. other than MSA and hazard pay) while the receiving mission pays the staff member's Mission Subsistence Allowance (MSA) and, where applicable, hazard pay.

## **II. AUDIT OBJECTIVES**

6. The main objective of the audit was to assess the adequacy and effectiveness of internal controls over the use of TDY in MINURCAT.

## **III. AUDIT SCOPE AND METHODOLOGY**

7. The audit examined temporary duty assignments for the period from September 2007 to August 2008. It reviewed relevant procedures, guidelines, and records supporting the use of TDY in MINURCAT. Interviews were conducted with the Chief of Mission Support, key personnel of the Human Resources Section and programme managers involved in deployment of staff on TDY.

## **IV. OVERALL ASSESSMENT**

8. The audit found the need for the Mission to improve its filing system for the recruitment of staff on TDY. Due to the lack of availability of records, OIOS was unable to assess whether staff on TDY had the necessary experience and skills required to effectively carry out their assigned functions. Moreover, some staff on TDY left a few weeks after their arrival in Mission and before the end of their assignment. This raised questions regarding the effectiveness of the use of TDY in MINURCAT. There was also a need to improve check-out procedures for staff on TDY, as well as ensure proper hand-over of tasks. In some areas, action was immediately taken by the Chief of Mission Support to strengthen internal controls.

## **V. AUDIT FINDINGS AND RECOMMENDATIONS**

### **A. Maintenance of TDY records**

9. The Recruitment Unit did not maintain adequate files for staff on TDY. Most of the records supporting deployment of staff such as TDY request letters, correspondence from releasing missions and staff competencies were not available for OIOS' review. For instance, of the 104 TDY request letters raised by MINURCAT, 74 were not found. In the absence of records, OIOS could not establish if adequate procedures had been followed to ensure that staff selected had the necessary skills, qualifications and competencies required for TDY and therefore, no opinion has been given in this area. In order to correct the situation, in August 2008, the Chief of Mission Support instructed the Recruitment Unit to more closely monitor TDY. A follow-up review by OIOS has shown that the procedures for the selection of staff on TDY, as well as a filing system for the maintenance of staff records have been implemented. Considering the improvements made, OIOS has not issued a recommendation.

### **B. Monitoring of TDY**

#### Replacement of senior staff posts on TDY

10. The guidelines issued by DFS on 18 November 2008 require receiving missions (i.e. MINURCAT) of staff on TDY to arrange for replacement personnel before releasing a TDY staff member back to the parent mission/duty station. OIOS found some instances where senior staff on TDY who were released by MINURCAT to their parent missions had not

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been replaced in a timely manner thereby eroding the gains made by obtaining TDY staff from other missions/duty stations. For example, the post of Gender Affairs officer was vacated on 2 January 2008 by a TDY staff and was not filled until March 2008; the Human Resources Officer, also a TDY staff, left the Mission on 9 April 2008 and was not replaced until 25 May 2008. The Mission administration explained that responsibility for coordinating TDY had been assigned to the Recruitment Unit in its instruction of August 2008 and duties included compliance with established TDY guidelines. OIOS has taken note of the actions taken to improve the process and therefore, has not issued a recommendation.

#### Extension of TDYs

11. A review of existing TDY records found that seven staff on TDY had stayed longer in the Mission than the maximum period of 90 days without the approval of the Field Personnel Division (FPD) of the Department of Field Support. Paragraph 2.7.6 of the standard operating procedure (SOP) on on-boarding of staff for UN Peacekeeping operations requires that the extension of TDY beyond the initial three-month period must be approved by the FPD upon completion of a competitive process. The Mission explained that the extensions were made based on bilateral arrangement with releasing missions. In OIOS' opinion, this practice violated the existing SOP.

#### **Recommendation 1**

**(1) The MINURCAT Office of Mission Support should ensure that that the temporary duty assignment period is observed in accordance with the policy and exceptions as approved by the Field Personnel Division.**

12. *The MINURCAT Office of Mission Support accepted recommendation 1 and stated that staff on TDY will no longer be extended beyond 90 days without prior approval of FPD.* Based on the action taken by MINURCAT, recommendation 1 has been closed.

#### TDY hand-over reports

13. Formal procedures had not been implemented for TDY staff to hand-over duties at the end of the TDY period. The Recruitment Unit explained that TDY guidelines did not require formal hand-over of tasks. As a result, informal instructions had been given to TDY replacements. However, there were some cases where staff had left the Mission before their replacements arrived. In those cases, no informal instructions were provided.

14. The policy on separation from service requires field missions to ensure that adequate check-out procedures are established and that separating staff complete their check-out in accordance with those procedures before departing the mission. The check-out form details specific items to be completed including clearance to be issued by the concerned section/unit chiefs indicating that assigned tasks and records of the departing staff have been effectively transferred. While staff on TDY completed the check-out procedures, the Mission did not include hand-over reports as a requirement at the end of the assignment. OIOS is of view that the absence of documented reports for tasks assigned to staff on TDY may interrupt continuity of duties.

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### Recommendations 2 and 3

#### The MINURCAT Office of Mission Support should:

- (2) Ensure that that staff members on temporary duty assignment prepare hand-over reports as part of check-out procedures showing the status of duties assigned and transfer of records.**
- (3) Issue instructions for check-out procedures and ensure that the process is consistently followed.**

15. *The MINURCAT Office of Mission Support accepted recommendation 2 and stated that since 1 December 2008, a check-out form has been implemented for end of assignment and handover notes. Supervisors have to endorse that handover notes have been prepared.* Based on the action taken by MINURCAT, recommendation 2 has been closed.

16. *The MINURCAT Office of Mission Support accepted recommendation 3 and stated that since 1 December 2008, the check-out form was revised to include instructions for completion in strict sequence. The Human Resources Section will not process the check-out form that is not accurately completed.* Based on the action taken by MINURCAT, recommendation 3 has been closed.

#### Check-out Procedures for staff on TDY

17. ProGen, the system for payment of MSA, was not updated timely for staff leaving the Mission. As shown in table 1 below, the ProGen System showed that three staff members who had left the Mission more than two months earlier were paid MSA thereby resulting in possible overpayments of \$14,640. The Mission instructed the Bank to transfer the amounts to the staff members' bank account. Fortunately, the staff members' bank accounts had been closed and therefore the bank did not transfer the amounts.

18. It is the responsibility of the Human Resources Section to update MSA records based on monthly attendance sheets and submit the same to Finance Section for payment. While the staff had already checked-out from the Mission, the Finance Section had not been notified to withhold the payment of their MSA nor was the monthly MSA report updated to reflect staff departures. Furthermore, the monthly attendance sheets approved by the concerned section chiefs were not used as the basis for processing the monthly MSA report.

### Recommendation 4

- (4) The MINURCAT Office of Mission Support should ensure that preparation of the Mission Subsistence Allowance report is based on the duly authorized monthly attendance sheets submitted by section heads.**

19. *The MINURCAT Office of Mission Support accepted recommendation 4 and stated that since 1 September 2008, MINURCAT rigorously ensures that the MSA report is based on the authorized monthly attendance sheets.* Based on the action taken by MINURCAT, recommendation 4 has been closed.

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## VI. ACKNOWLEDGEMENT

20. We wish to express our appreciation to the Management and staff of MINURCAT for the assistance and cooperation extended to the auditors during this assignment.

cc: Mr. Guy Siri, Chief of Mission Support , MINURCAT  
Mr. Peter Goddard, Chief of Administrative Support, MINURCAT  
Mr. Swatantra Goolsarran, Executive Secretary, UN Board of Auditors  
Ms. Maria Gomez Troncoso, Officer-in-Charge, Joint Inspection Unit Secretariat  
Mr. Seth Adza, Audit Response Team, Department of Field Support  
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## STATUS OF AUDIT RECOMMENDATIONS

Recom. no.	Recommendation	Risk category	Risk rating	C/ O <sup>1</sup>	Actions needed to close recommendation	Implementation date <sup>2</sup>
1	The MINURCAT Office of Mission Support should ensure that the temporary duty assignment period is observed in accordance with the policy and exceptions are approved by the Field Personnel Division.	Compliance	Higher Risk	C		Immediate
2	The MINURCAT Office of Mission Support should ensure that staff members on temporary duty assignment prepare hand-over reports as part of check-out procedures showing the status of duties assigned and transfer of records.	Operational	Moderate Risk	C		1 December 2008
3	The MINURCAT Office of Mission Support should issue instructions for check-out procedures and ensure that the process is consistently followed.	Operational	Moderate Risk	C		1 December 2008
4	The MINURCAT Office of Mission Support should ensure that that preparation of the Mission Subsistence Allowance report is based on the duly authorized monthly attendance sheets submitted by section heads.	Operational	Higher Risk	C		1 September 2008

1. C = closed, O = open