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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: Major General Robert Mood, Chief of Staff and Head of  
A: Mission  
United Nations Truce Supervision Organization

DATE: 30 September 2009

REFERENCE: IAD: 09- 02927

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



SUBJECT: **Assignment No. AP2009/674/04 - Audit of UNTSO's Standard Operating Procedures**

OBJET:

**UNTSO's Standard Operating Procedures were not aligned with the United Nations policies and established administrative procedures**

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. In order for us to close the recommendation, 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., recommendation 1), in its annual report to the General Assembly and semi-annual report to the Secretary-General.

## **EXECUTIVE SUMMARY**

### **Standard Operating Procedures**

OIOS conducted an audit of the standard operating procedures (SOPs) of the United Nations Truce Supervision Organization (UNTSO) in Jerusalem. The overall objective of the audit was to assess the adequacy of the Mission's SOPs. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

Some of the Mission's SOPs were at variance with the United Nations policies and administrative procedures. The Mission had not established a panel representing both substantive and support functions to review the Mission's SOPs to ensure that they cover all operations and conform to the United Nations policies and established administrative procedures.

OIOS recommended that the Mission align its SOPs with the United Nations policies and established procedures.

## I. INTRODUCTION

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the Standard Operating Procedures (SOPs) at the United Nations Truce Supervision Organization (UNTSO).
2. The objective of UNTSO is to observe and maintain the unconditional ceasefire and assist the parties to the 1949 Armistice Agreements in supervision of the application and observance of the terms of those agreements. UNTSO military observers are attached to the peacekeeping forces in the United Nations Disengagement Observer Force (UNDOF) in the Golan Heights in the Israel/Syria Sector and the United Nations Interim Force in Lebanon (UNIFIL) in the Israel/Lebanon Sector. UNTSO also maintains liaison offices in Cairo, Beirut, and Damascus.
3. The Mission is headed by the Chief of Staff, at the Assistant Secretary-General level, and has an authorized staffing strength of 260 including 119 international and 141 national staff.
4. The Mission's 2008-2009 programme budget amounted to \$62,346,000 (A/62/6 Section 5). Of this amount, \$19,323,000 was related to the Mission's operational costs.
5. Comments made by UNTSO are shown in *italics*.

## II. AUDIT OBJECTIVES

6. The main objective of the audit was to assess adequacy of the Mission's standard operating procedures (SOPs).

## III. AUDIT SCOPE AND METHODOLOGY

7. The audit scope covered the period from 1 January to 31 December 2008. The audit methodology comprised a review of the Mission's SOPs and interviews with the key personnel.

## IV. AUDIT FINDINGS AND RECOMMENDATIONS

### A. Mission Standard Operating Procedures

#### Absence of mechanisms for the review and promulgation of SOPs

8. The Chief of Staff (COS) approved the Mission's SOPs, which became effective in November 2007. The SOPs were intended to standardize operational and administrative procedures within UNTSO and to provide policy and general information on UNTSO's activities. According to the SOPs, the Chief of Plans (COP), a senior military staff member, was responsible for developing and maintaining the Mission's SOPs and plans. Proposals for amendment or additions to the SOPs are to be forwarded, through the established UNTSO Headquarters chain of command to the COP.

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9. Although the Office of Mission Support (OMS) is responsible for the interpretation and implementation of UN administrative rules and procedures in the Mission, the role of the OMS is not defined in the SOPs indicating that the OMS did not fully participate in the preparation of the SOPs. The former COS advised OIOS that the OMS, where appropriate, would review a proposed amendment to the current or the revised SOPs in order to ensure that the SOPs are aligned with the United Nations policies and established administrative procedures. There was also no provision on the establishment of a panel representing all substantive and support components of the Mission to review the SOPs.

10. The failure to seek the active participation of concerned organizational units in the preparation of the SOPs has contributed to following instances, where the SOPs were at variance with relevant United Nations policies and administrative procedures.

(a) According to paragraph 4.8.8 of the SOPs, "A maximum of three leave days may be authorized in advance of it being earned commencing in the third month of service with UNTSO." However, Staff Rule 105.1 - Annual Leave, paragraph (e) states "A staff member may, in exceptional circumstances, be granted advance annual leave up to a maximum of two weeks, provided that his or her service is expected to continue for a period beyond that necessary to accrue the leave so advanced".

(b) According to paragraph 4.8.9 of the SOPs, a staff officer or line observer is entitled to be compensated with one day in lieu if he/she is required by a superior to be on duty for four hours or more on a weekend day (Saturday or Sunday). However, according to ST/AI/2000/3 on overtime compensation for staff members in the Field Service category at established missions, credits for overtime shall be given and recorded at the one and one-half times rate for work in excess of eight hours on any working day and for work on the sixth day of the scheduled work week. Overtime for work done on the seventh day and on official holidays shall be compensated at a double rate.

11. The non-compliance of SOPs with the relevant policies and administrative procedures present the unmitigated risk of widespread circumvention of United Nations policies in the Mission.

#### **Recommendation 1**

**The UNTSO Management should establish appropriate mechanisms for the review and promulgation of standard operating procedures in order to ensure their conformance with the United Nations policies and established administrative procedures.**

12. *The UNTSO Management accepted recommendation 1 and stated that a working committee comprising military and civilian representatives has been established to review the Mission's SOPs to ensure that the SOPs are consistent with the United Nations regulations, rules and administrative procedures. UNTSO stated that finalized SOPs will be posted on the Lotus Notes for access by all staff. Notifications on the new revised Mission's SOP will also be issued accordingly. UNTSO provided OIOS with a copy of Information Circular dated 25 August 2009 addressed to all UNTSO personnel informing them of the establishment of the Mission SOP Working Committee. UNTSO, however, indicated that the*

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*terms of reference of the Working Committee is being finalized and will be circulated at a later stage. Recommendation 1 will remain open pending verification of the establishment of the Mission SOP Working Committee and the functioning of the Committee.*

## V. ACKNOWLEDGEMENT

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

cc: Ms. Cecilia McGill, Chief of Mission Support, UNTSO  
Ms. Susanne Frueh, Executive Secretary, Joint Inspection Unit Secretariat  
Mr. Swatantra Goolsarran, Executive Secretary, UN Board of Auditors  
Mr. Moses Bamuwanye, Chief, Oversight Support Unit, Department of Management  
Mr. Seth Adza, Chief, Audit Response Team, Department of Field Support  
Mr. Byung-Kun Min, Programme Officer, OIOS  
Ms. Eleanor T. Burns, Chief, Peacekeeping Audit Service, OIOS

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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 UNTSO Management should establish appropriate mechanisms for the review and promulgation of standard operating procedures in order to ensure their conformance with the United Nations policies and established administrative procedures.	Governance	High	O	Verification of the establishment of the Mission SOP Working Committee and the functioning of the Committee	25 August 2009

1. C = closed, O = open

## ANNEX 2

*Use this page if the orientation of Annex 2 is portrait. If the orientation is landscape, insert a section break at the end of Annex 1 and continue on the new page. (On the **Insert** menu, point to **Break**, select **Next page** under **Section break types**.) Leave the page blank if not required; do not delete it.*