

COMPLETE MANAGEMENT RESPONSE AND ITS TREATMENT IN THE FINAL REPORT

OIOS OBSERVATIONS	MANAGEMENT COMMENTS	OIOS DISPOSITION OF MANAGEMENT COMMENTS
<p>Regulatory framework was satisfactory but delegation of authority and performance indicators and monitoring mechanisms needed improvements.</p> <p style="text-align: center;">EXECUTIVE SUMMARY</p> <p style="text-align: center;">Audit of UNHCR human resources management functions outposted to the Global Service Centre</p>		
<p>Why OIOS did this audit</p> <p>The Personnel Administration and Payroll Section (PAPS) located in the Global Service Centre in Budapest (Hungary) manages the human resources functions of the United Nations High Commissioner for Refugees (UNHCR). PAPS directly manages human resources administration for professional staff located at Headquarters and in the field (about 1,800 people and their families) and supports the administration of locally recruited staff members (around 5,500 staff members and their families). PAPS' move to the UNHCR Global Service Centre in Budapest in January 2008 was accompanied by a restructuring and a change management process, which prompted UNHCR management to request OIOS to assess whether an adequate system of internal control over the human resources management functions outposted to Budapest had been established and implemented effectively and efficiently. Following discussions with management, OIOS included this assignment in its 2011 work plan. OIOS identified the following controls as key to mitigating the risks that could prevent PAPS from achieving its mandated activities and therefore included them in the audit coverage: (a) regulatory framework; (b) delegation of authority; and (c) performance indicators and monitoring mechanisms.</p>		
<p>OIOS assessment</p> <p>Overall, internal controls over the human resources management functions exercised by PAPS were partially satisfactory, i.e., weaknesses noted in the design and/or operating effectiveness in one or more of the key controls assessed were not that critical to prevent PAPS from achieving its business objectives, but if not corrected could expose PAPS to significant risks. Certain aspects of the regulatory framework, delegation of</p>		

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<p>authority system and performance monitoring indicators and mechanisms needed improvement to ensure that the section is carrying out its mandated activities efficiently and effectively. Following are OIOS assessments of each of the key controls covered by the present audit:</p> <p>(a) Regulatory framework was satisfactory. Control performance could be improved through the creation of training strategy to maintain the level of expertise of PAPS' staff members on the personnel administration legal framework, and guidance to PAPS staff on the consultation mechanism and the respective roles of the Policy and Legal Affairs Sections with regard to human resources related questions.</p> <p>(b) Delegation of authority controls were partially satisfactory. IOM/FOM 079/2003 (Administration of UNHCR staff under the Staff Regulations and Staff Rules) related to the human resources management delegation of authority in UNHCR needed to be reviewed and updated.</p> <p>(c) Performance indicators and monitoring mechanisms were partially satisfactory. Performance indicators were satisfactory. Measurable, achievable and time bound indicators had been established. Monitoring mechanisms were unsatisfactory and needed to be improved in the area of personnel action approving functions and the area of controls on statutory travel self-certification and claims</p>		
<p>What OIOS recommends</p> <p>To improve the management of UNHCR human resources functions outposted to Budapest, OIOS recommends that PAPS review and update IOM/FOM 079/2003. This should set the delegation of authority over human resources management in UNHCR. To improve its monitoring function, PAPS should put in place spot checks on statutory travel self-certifications supporting evidence. OIOS also recommends that PAPS put in place a formal mechanism to assess PAPS staff training needs and should translate those needs into a training plan; develop guidance for staff in PAPS in order to clarify the roles and responsibilities of the Policy and Legal Affairs Sections over interpretations of human resources rules and regulations; review and put in place a database of all mission recommendations and monitor and measure their implementation.</p>		
<p>TABLE OF CONTENT</p> <p>I. INTRODUCTION</p>		

OIOS OBSERVATIONS	MANAGEMENT COMMENTS	OIOS DISPOSITION OF MANAGEMENT COMMENTS
<p>1. The Office of Internal Oversight Services (OIOS) conducted an audit of human resources management functions of the United Nations High Commissioner for Refugees (UNHCR) outpost to the Global Service Centre (GSC).</p> <p>2. On 12 June 2007, the UNHCR High Commissioner communicated (Inter-office Memorandum 042/2007 – Field office Memorandum 045/2007) to all staff members the decision to outpost to Budapest (Hungary) some of the administrative functions of UNHCR, including a part of the human resources management functions exercised by the Personnel Administration and Payroll Section (PAPS).</p> <p>3. Human resources staff members were transferred during the first half of 2008 and between then and the end of 2010, PAPS has been engaged in recruitment, restructuring and training its staff especially with regard to the specific UNHCR human resources rules and regulations and information system: the Human Resources and Global Payroll modules of UNHCR’s Enterprise Resource Planning System, known as the Management System Renewal Project (MSRP).</p> <p>4. PAPS comprises four units, three of them at the GSC located in Budapest and one in Geneva Headquarters. The Headquarters unit, comprising three staff, is in charge of liaison with various third parties (UN Joint Staff Pension Fund, Swiss Authorities and International Civil Servant Mutual Association) and compensation and medical claims (Medical Insurance Plan). In Budapest, PAPS has 69 staff members (73 authorized posts, four of which were vacant at the planning stage of the audit) servicing 7,300 staff members around the globe (as of 31 December 2010). Two of the PAPS units are in charge of providing direct personnel administration services to staff locally recruited at Headquarters and in the Professional category worldwide. Additionally, PAPS supports remotely the administration in of local field staff. The third unit is the payroll unit, in charge of providing payroll services for all UNHCR staff members worldwide whether they are international or local staff members.</p> <p>5. Statistics on PAPS activity are shown in the tables below.</p>		

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	2009	2010	Variation					
Re-assignment processed by PAPS	575	593	3.13%					
Recruitments processed by PAPS	133	223	67.67%					
Terminations processed	972	1096	12.76%					
Separation notification processed	2076	1212	-41.62%					
<i>Source: PAPS reports - Feb 2010 / Jan 2011</i>								
Year 2010	G.S Staff (1)		N.P.O (2)		F.S Staff (3)		P.S	
1000' USD	Payment	Nº of S/M	Payment	Nº of S/M	Payment	Nº of S/M	Payment	
Early basis	99,662	58,204	19,598	5,725	2,698	425	188,060	
Average								
Monthly basis	8,305	4,850	1,633	477	225	35	15,672	
<i>Statistics provided from payroll unit - for the year 2010</i>								
General Service								
D: National Professional Officer								
Field Service								
Professional								
6. Since PAPS' move to the UNHCR Global Service Centre in Budapest in January 2008 was accompanied by a restructuring and a change management process, UNHCR management requested OIOS to audit the human resources management functions outposted to the Centre.								
II. AUDIT OBJECTIVES								
7. The objective of the audit was to assess whether UNHCR has established and implemented effectively and efficiently an adequate system of control over the human resources management functions outposted to Budapest. Based on the risk assessment of UNHCR that OIOS conducted in January 2011, OIOS identified the following controls that are key to mitigating the risk exposures that could prevent PAPS from achieving its mandated activities and therefore included them in the audit coverage: (a) regulatory framework (such as staff regulations and rules, organizational structure and operational procedures); (b) delegation of authority system; and (c) performance monitoring indicators and mechanisms. For the purposes of this audit, OIOS defined these key								

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<p>controls as:</p> <p>(a) Regulatory framework are those controls designed to provide reasonable assurance that risks relating to PAPS' inability to provide expected services and support due to an inadequate or ineffective set of regulatory instruments such as rules and regulations, procedures and guidelines or appropriate organizational structure are mitigated.</p> <p>(b) Delegation of authority system are those controls that are designed to provide reasonable assurance that risks related to decentralized human resources functions are mitigated and that these functions are exercised with due care and diligence, and within the delegated authority.</p> <p>(c) Performance indicators and monitoring mechanisms are those controls that are designed to provide reasonable assurance that metrics are established in order to ensure that PAPS delivers its objectives in accordance with expectations and that performance against these metrics is reported, analyzed and communicated.</p> <p style="text-align: center;">III. AUDIT SCOPE AND METHODOLOGY</p> <p>8. OIOS conducted this audit from January to February 2011 in accordance with the International Standards for the Professional Practice of Internal Auditing promulgated by The Institute of Internal Auditors.</p> <p>9. The audit covered the period from January 2010 to February 2011 and focused on PAPS personnel administration and payroll functions, which encompassed the following: roles and responsibilities: delegation of authority and responsibility, performance management and objective setting, control activities and compliance, performance reporting and monitoring, and information and communication. However, with regard to the latter, the audit did not include an assessment of the MSRP human resources management module and payroll module, which will be the subject of an inspection by the UNHCR Inspector General's Office in June 2011.</p> <p>10. The audit involved the various PAPS units located in the GSC, the unit located at UNHCR Headquarters and other units of the Division of Human Resources Management</p>		

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<p>(DHRM) such as the Policy Section and the Global Learning Centre (GLC).</p> <p>11. The audit team conducted an activity-level risk assessment to identify and evaluate specific risk exposures and to determine whether controls exist to mitigate such risks.</p> <p>12. To gain a general understanding of human resources management functions outposted to Budapest, OIOS reviewed relevant UNHCR documentation related to human resources activities as well as MSRP, and Livelink spot checks. Interviews and workshops with relevant PAPS staff members, including those in the field, were also undertaken.</p> <p>13. To assess the adequacy of the control design, OIOS considered whether the key controls are designed to manage the identified risks at an acceptable level. OIOS also conducted relevant tests of controls to assess whether the key controls were operating as intended.</p> <p style="text-align: center;">IV. OVERALL ASSESSMENT</p> <p>14. Overall, internal controls over the human resources management functions exercised by PAPS were partially satisfactory, i.e., weaknesses noted in the design and/or operating effectiveness in one or more of the key controls assessed were not that critical to prevent PAPS from achieving its business objectives, but if not corrected could expose PAPS to significant risks. Certain aspects of the regulatory framework, delegation of authority system and performance monitoring indicators and mechanisms needed improvement to ensure that the section is carrying out its mandated activities efficiently and effectively.</p> <p style="text-align: center;">V. REGULATORY FRAMEWORK</p> <p>15. Regulatory framework was satisfactory. Controls were in place to ensure compliance with the existing regulatory framework, which is reflected in numerous existing instructions, guidelines and an operational manual. However, control performance could be improved through the creation of a training strategy to maintain the level of expertise of PAPS staff members on the personnel administration legal framework. In addition, as interpretations are an important component of the</p>		

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<p>implementation of human resources legal framework, guidance should be provided to staff on the consultation mechanism and the respective roles of the Policy and Legal Affairs Sections with regard to human resources related questions.</p> <p>A. Identification of staff training on Staff Rules and Regulations and human resources policies and procedures needs to be strengthened</p> <p>16. A satisfactory mechanism existed for identifying and addressing strategically the training needs of human resources staff in the field, which included analysis of country offices' situations against pre-determined criteria, consultation of representatives, analysis of recurring field difficulties and provision of tailor-made training. Such a mechanism, however, was not yet in place for PAPS staff to ensure that they remained up-to-date with human resources developments. Because PAPS staff support the UNHCR workforce globally (including field human resources staff), there should be modalities for ensuring that they are trained on a continuing basis on human resources matters.</p> <p>17. Currently, a training needs assessment for PAPS staff has not been formally conducted, and staff members interviewed during workshops and individual meetings expressed their concern about this. As a result, PAPS management does not have the necessary information to address training needs and cannot put in place a training strategy or plan dedicated to PAPS staff members.</p> <p>18. Recommendation: The UNHCR Personnel Administration and Payroll Section (PAPS) management should put in place a formal mechanism to assess PAPS staff training needs and should translate these needs into a training plan.</p>	<p>- Implemented</p> <p>- <i>The UNHCR Personnel Administration and Payroll Section (PAPS) has, since its move from Geneva to Budapest in January 2008, held 38 internal training events for its own staff, as described in the text below. PAPS also held two Training Needs Assessment surveys for the PAPS staff, i.e. mid-2008 and mid-2010, based on which further training needs of staff have been identified. In addition PAPS launched the Needs Assessment Survey in May 2011, results of which are expected to be reviewed within the next few weeks. All PAPS newly recruited staff</i></p>	<p>Based on the information provided by PAPS, this recommendation in the draft report was implemented.</p> <p>Therefore, the action taken by UNHCR was mentioned and the recommendation was removed in the final report.</p>

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	<p><i>undergo a one week HR Induction Training and one week MSRP HR Induction training in the first weeks of their employment with UNHCR. The majority of staff members have been hired between October 2007 and March 2008 and the above described training sessions were provided to each of them. Following the general trainings, there was an evident and continuous need to train the newly recruited staff. The Training Needs Assessment Survey (NAS) for PAPS staff was then first conducted in May/June 2008, allowing for the identification of the critical topics for PAPS Staff. The full account of the 2008 NAS is described in detail in two attached documents “Training activities Summary for May 2008 and June 2008”. Following the NAS and continuous discussions with PAPS staff and management, during 2008, a total of 28 training sessions were provided to PAPS staff in Budapest (full list entitled “CALENDAR OF PAPS TRAINING EVENTS 2008/2009” is attached to this summary). The efforts continued in 2009, where PAPS kept implementing the training plan following the NAS. In 2009 a total of 10 HR training sessions were provided to PAPS staff in Budapest. In addition, in 2009 there was a roll-out of PAMS, the new performance management tool for the Organization. Five PAPS staff members participated in PAMS train the trainers programme and jointly with other selected GSC colleagues delivered the PAMS training sessions for 192 staff members of Global Service Center. After spending 2008 and 2009 in focusing on building up the capacity of PAPS own staff, in 2010 PAPS shifted its focus to capacity building of the Field Operations (A total of 176 field based staff were trained by PAPS in 2010). Within this process, PAPS continued to enhance</i></p>	

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<p>Need to review and revise existing arrangements on when the Policy Section or the Legal Affairs Section should be requested to provide guidance to PAPS staff</p> <p>19. The Policy Section, within DHRM, and the Legal Affairs Section under the Deputy High Commissioner's office have responsibility for providing clarifications and interpretations of human resources rules and regulations. The two sections have different mandates when requested to provide interpretations of human resources texts: the Legal Affairs Section is concerned with potential legal threats and risks while the Policy Section is concerned with the human resources impact on staff.</p> <p>20. The following arrangements for consulting the Policy and Legal Affairs sections</p>	<p><i>the knowledge and skills of its internal trainers for the 9 newly developed HR training programmes for the various groups of staff of the Organization. All 26 trainers participated in two Train the Trainers learning programme in April and in June 2010. The new Needs Assessment Survey (NAS) for PAPS staff was launched in June 2010. The results of the NAS were announced in the October 2010 meeting of trainers with a view to launching the internal training sessions to the staff members as of last quarter of 2010. The table of identified topics is herewith attached. The most critical training for Volesep and Agreed terminations was organized in July 2010. In addition, in 2010 all the newly recruited staff in PAPS have received the induction HR training. In May 2011, PAPS launched the new Needs Assessment Survey to identify whether the topics of interest identified through the NAS in 2010 still remain the priority. Following the analyses of the results of the NAS, expected to be available within the next few weeks, PAPS will make it a priority to deliver the necessary training sessions to its own staff during the next 12 months period</i></p>	

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<p>were in place at the time of the audit:</p> <ul style="list-style-type: none"> • Requests addressed to the Policy Section went through PAPS Professional staff; and • Requests to the Legal Affairs Section were handled by DHRM management. <p>21. These arrangements were not documented and there was no guidance on what types of issues required advice from one or both sections. This, therefore, raises the risk of UNHCR having difficulty demonstrating the consistency of advice and a greater risk of advice being overturned should issues be referred to external tribunals for resolution.</p> <p>22. Recommendation: The UNHCR Personnel Administration and Payroll Section (PAPS) management should develop guidance for staff in PAPS in order to clarify to PAPS staff the roles and responsibilities of the Policy Section and the Legal Affairs Section over interpretations of human resources rules and regulations.</p> <p style="text-align: center;">VI. DELEGATION OF AUTHORITY</p> <p>23. Delegation of authority was partially satisfactory. The formal document related to the human resources management delegation of authority in UNHCR needed to be reviewed and updated to ensure that changes in the actual delegation of authority were reflected in official documentation and communicated to all concerned.</p> <p>A. Need to review and revise the formal delegation of authority document for human resources related actions (currently IOM/FOM 079/2003) to ensure that the basis for accountability and control is set appropriately</p> <p>24. Delegated authorities relating to human resources are set out in IOM/FOM 079/2003, (Administration of UNHCR staff under the Staff Regulations and Staff Rules) dated 5 December 2003, which specifies the wide range of human resources actions and their respective levels of approval authority. It does not take into consideration recent organizational changes within UNHCR that have altered delegated authorities. For instance, the approving authority for Special Leave Without Pay for study purposes (IOM/FOM 046/2010) is now subject to approval by the Head of the Global Learning</p>	<p>- Implementation in progress.</p> <p>- PAPS, in consultation with Director of DHRM, the HR Policy Section and the Legal Affairs Section, will develop appropriate guidelines which will be then disseminated among PAPS, LAS and Policy Section staff.</p>	<p>Recommendation 1 in the final report. Open.</p>

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<p>Centre. This entity did not exist when the IOM/FOM was written.</p> <p>25. IOM/FOM 079/2003 also describes the delegated authority for human resources management in the field to Representatives and to Responsible Officers (an officer to whom the Representative has delegated authority). In order to ensure that this delegated authority is used appropriately, and that a suitable person is granted the authority, a monitoring mechanism for authority delegated in the field needs to be put in place. Currently, this monitoring mechanism does not exist, resulting in potential risks of the misuse of delegated authority from the representatives to their responsible officers.</p> <p>26. In OIOS' opinion, IOM/FOM 079/2003 should reflect the current delegation of authority system in order to ensure that the basis for accountability and control is set appropriately. This delegation should also be monitored to ensure that it is used appropriately.</p> <p>27. Recommendation: The UNHCR Personnel Administration and Payroll Section (PAPS) should review and revise the formal delegation of authority document for human resources (i.e., IOM/FOM 079/2003) to reflect the actual delegation of authority as per the implementation of new policies and procedures and the need for this delegation to be monitored to ensure that it is used appropriately.</p> <p style="text-align: center;">VII. PERFORMANCE INDICATORS AND MONITORING MECHANISMS</p> <p>28. Performance indicators were satisfactory. Measurable, achievable and time-bound indicators had been established. Monitoring mechanisms were unsatisfactory and needed to be improved in several areas as explained below.</p> <p>A. PAPS' performance measurement through staff surveys and questionnaires needs improvement</p> <p>29. DHRM has established a control framework for performance measurement and quality assessment of support provided to staff members. PAPS has set objectives and put in place mechanisms to measure performance against these objectives and to assess the effectiveness and efficiency in certain areas such as the speed of processing of the</p>	<p>- implementation in progress</p> <p>- PAPS, under the lead of the HR Policy Section, will provide inputs for the drafting of the updated IOM-FOM relating to the Delegation of Authority.</p>	<p>Recommendation 2 in the final report. Open.</p>

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<p>following transactions performed by the payment sub-unit: rental subsidy, education grant, termination payments and statutory travel claim.</p> <p>30. PAPS conducted a survey of 135 professional staff members recruited or re-assigned between January and June 2010 to measure the quality of service provided by PAPS. The survey got a 34 per cent response rate. PAPS extracted the major requests for improvement noted in the survey and prepared an action plan, whose implementation is underway. A similar survey covering the second half of 2010 was starting at the time of the audit. The PAPS survey was missing feedback from staff members leaving the organization, who could provide comments on the management of the termination process and the way PAPS supported them through their assignments within UNHCR.</p> <p>31. In addition to the PAPS survey, DHRM created in 2009, an exit questionnaire for gathering feedback from staff leaving the organization. This questionnaire covered a wide range of topics such as ethics, integrity, career path, discrimination, working environment, etc, but no focus was specifically put on PAPS' quality of service. This initiative, assigned to the Career Management Support Section (CMSS) stopped because of resource and time constraints. An internal analysis was drafted but no action was taken. There was no co-ordination with the PAPS survey and as this initiative has stopped no information on the quality of PAPS services is being collected from staff leaving the organization and it is not clear whether PAPS has the role and responsibility to collect this information.</p> <p>32. Recommendation: The UNHCR Division of Human Resources Management (DHRM) management, in consultation with the Personnel Administration and Payroll Section (PAPS) and Career Management Support Section (CMSS), should review the current questionnaires in place. This review should clarify roles and responsibility with respect to collecting information from staff leaving the organization, and allocate the necessary resources for conducting them and undertaking the necessary analysis and follow up action.</p>	<p>- Implementation in progress</p> <p>- Having taking note that the Audit confirms that PAPS has put in place a control framework for performance measurement, it is acknowledged that additional work and follow up is required in respect of the exit questionnaire. While then stressing that the exit questionnaire is not a tool managed by PAPS, DHRM confirms that the questionnaire will be reviewed and that resources will be allocated for the analysis and follow up of the response received from former staff members.</p>	<p>Recommendation 3 in the final report. Open.</p>

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<p>B. Need to review and revise approval mechanisms for personnel actions</p> <p>33. PAPS had in place tools for ongoing monitoring of day-to-day operations including regular management and supervision of actions staff took in performing their daily duties. The two main tools were the:</p> <ul style="list-style-type: none"> • Close supervision of the Personnel Administrative Assistants (PAA's) activity through personnel and individual (PER/IND) files and Personnel Action Forms (PAFs) (and supporting documents) review; and • Review of the automated daily audit reports from MSRP human resources management module, which provides supervisors with all human resources entries made in the system. This was put in place to compensate for the absence of workflow and approval mechanism in the MSRP human resources module. <p>34. PER/IND file reviews by supervisors represents a good control and PAFs, when signed and kept in the file, are good audit trails and evidence that controls are in place. However, even after such controls, it is still possible to change and validate entries in the MSRP human resources module without approval from supervisors. PAPS addressed this issue by putting in place a second control through the automated audit reports sent on a daily basis to all supervisors and PAA's (for field human resources entries) in the form of an email attachment. According to PAPS staff, audit reports were only for information purposes and it was up to the recipients whether or not to review them. There was no automated approving action "button" or automated "stamping" evidencing that an audit report had been reviewed by the person responsible. There was no evidence in the system that a supervisor had actually checked that the entries made in the system were in line with the initial approval given.</p> <p>35. Recommendation: The UNHCR Personnel Administration and Payroll Section (PAPS) should put in place an effective control mechanism to ensure that, in the absence of workflow in the MSRP Human Resources module, entries have been approved at the right level of authority.</p>	<p>- Implementation in progress</p> <p>- This recommendation reiterates to a certain extent the recommendation already provided by the auditors in December 2008 during the audit of the MSRP HR Module. In this respect, PAPS has been analyzing in detail</p>	<p>Recommendation 4 in the final report. Open.</p>

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<p>C. Need to capitalize on PAPS field mission results by introducing dedicated follow-up mechanisms including a database of recommendations made on most common errors and most risky areas identified by PAPS</p> <p>36. PAPS conducted regular monitoring, oversight and support missions on human resources activities in the field as per a yearly plan of missions. When a field mission was conducted, PAPS staff responsible prepared a mission report presenting comments and potential improvements and recommendations. Then the implementation of recommendations is followed up by PAPS management.</p>	<p>how such a recommendation could be implemented at no additional costs and without making heavier the current HR/MSRP audit process. The following process is then proposed for which, however, a DIST feasibility analysis has not yet been received. MSRP HR auditors would receive the audit reports through their MSRP HR Work list, instead of receiving them via e-mail. The auditors would receive a notification e-mail about the new item received in their MSRP HR Work list, based on which they would know that they have to log in MSRP HR module, check the Work list, open the daily audit report, take the necessary action and finally log out from the Work list by clicking the “Mark Worked” button; in doing so, they will take full responsibility for the correctness of the data entry that is listed in the audit report. Should the auditors agree with this process and subject to a positive technical reply from DIST, the new procedure will be implemented as soon as the enhancement request in the MSRP module is implemented by DIST.</p>	

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<p>37. This monitoring and oversight activity is a good tool for PAPS management to assess the quality of human resources related management in the field and it highlights areas where more support from PAPS is needed. The benefits were reduced by the absence of a central database for the recommendations to assist with identifying trends of the most common misunderstandings, errors and issues occurring in the field. Such a database (including cause and impact) would be a good tool for PAPS to identify where to place emphasis when supporting field offices (in terms of training for instance). In addition, it would facilitate follow-up of the implementation of recommendations and would allow PAPS to measure the implementation rate, potentially useful for measuring performance of PAPS support to the field.</p> <p>38. Recommendation: The UNHCR Personnel Administration and Payroll Section (PAPS) should put in place a database to store, track and analyze mission recommendations and their implementation.</p>	<p>- Implementation in progress - PAPS has created, since 2009, a mission checklist to guide colleagues undertaking missions to the Field in reviewing/addressing all major HR issues. Further, since 2010, colleagues have been encouraged to prepare mission reports in a coherent manner and to follow a standard formula. The guiding principles are the preparation of a precise but at the same time concise report with, as an annex, a table reporting the major recommendation (agreed upon with the field colleagues during the mission), along with time-frame for follow-up. Then and in full agreement with this recommendation, more detailed guidelines will be issued on report drafting along with clear instructions on the follow-up system and the final summary on non compliance. Such reports shall be filed in live link under "missions" and the responsible Officer will be assigned with the task in ensuring that follow-up with operation takes place. Best practices, lessons learnt, and shortcomings, once identified, shall guide PAPS in conducting more focused trainings.</p>	<p>Recommendation 5 in the final report. Open.</p>

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<p>D. Need to improve monitoring of self-certification and travel claim processes to ensure they are being used as intended</p> <p>39. As part of the simplification of human resources management processes, UNHCR has adopted a self-certification mechanism when staff members opt for lump sum payments for statutory travel claims (home leave, (re-)assignment and education grant travel). The process consists of staff signing and self-certifying that travel was made in accordance with the travel authorization. Staff are not asked to send the travel supporting documents (such as boarding passes) for control but only a signed form. Staff are requested to keep the supporting documents for future audit purposes. However, PAPS never conducts any checks that the documentation has been retained and that the travel was carried out as stated.</p> <p>40. Furthermore, there were no controls in place to identify and follow up on missing or delayed statutory travel claims and/or self-certification forms. According to travel management procedures, IOM/FOM 037/2006 (UNHCR Headquarters travel reform), staff are required to provide their travel claims (and de facto their self-certification forms) within 60 days after the completion of travel. If documents are not provided, UNHCR will recover the related amounts. There was no formal follow-up mechanism for ensuring that travel claims were submitted within the time limit and for tracking missing travel claims. PAPS had put in place a table for following up sequential numbers for each travel authorization issued but it did not use this table to track missing travel claims and self-certification. This exposes UNHCR to the risk of the misuse of funds and failure to ensure that no-longer-obligated funds are released in a timely manner.</p> <p>41. Recommendation: The UNHCR Personnel Administration and Payroll Section (PAPS) should put in place self-certification spot checks of lump sum travel payments to confirm that staff have complied with rules and payment has been used for the intended purpose of the travel.</p>	<p>- Implementation in progress</p> <p>- Although occasional ad-hoc requests were made to staff who exercised the lump sum travel option to provide supporting documents in addition to the self-certification, PAPS has not yet introduced systematic spot checks to confirm that staff have complied with applicable rules and that payment has been used for the intended purpose of the travel. Then, PAPS will issue to</p>	<p>Recommendation 6 in the final report. Open.</p>

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<p>42. Recommendation: The UNHCR Personnel Administration and Payroll Section (PAPS) should review and amend IOM/FOM 037/2006 with procedures for follow-up of travel claims not submitted within the time limit. These procedures should include tracking receipt of travel claims and action to be taken when claims are not received within 60 days, and action required for missing travel claims.</p>	<p>all PAAs instructions on how to randomly audit compliance. By using the existing table in the Live link listing all issued travel authorizations, the Data Management Sub-Unit will select randomly at the end of each semester, ten per cent of the staff members having undertaken statutory travel with the lump-sum option and will request relevant PAAs to approach the staff members and request provision of supporting documentation, to be provided within 30 days from the request. In the absence of a reply or in case of receipt of documentation not in conformity with the travel authorization, the lump-sum will be recovered. In circumstances where it is presumed that a staff member may have intentionally misused the entitlement, the case will then be referred to IGO following consultation with the Director of DHRM. The authority to proceed with a recovery and/or refer the case to the IGO is with the Chief of PAPS. The first round of spot checks will take place in July 2011.</p> <p>- Implementation in progress</p> <p>- The recommendation is acceptable in terms of the need for PAPS to put in place the necessary procedure to track receipt of travel claims/self-certifications, so as to ensure follow up in case of delay and action where recovery needs to be initiated. For this purpose, a mechanism will be established to duly prompt administrators to follow upon non-submission of travel claim/self certification once travel is completed. For this purpose, PAPS will again use (see above) the</p>	<p>Recommendation 7 in the final report. Open.</p>

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<p style="text-align: center;">VIII. ACKNOWLEDGEMENT</p> <p>43. We wish to express our appreciation to the Management and staff of Personnel Administration and Payroll Section for the assistance and cooperation extended to the auditors during this assignment.</p>	<p>existing table in Live link listing all issued travel authorizations. However, Addendum 3 to the IOM/FOM/037/2006 has already established in its paragraphs 7-8, very clear guidelines on the procedure to be followed which is summarized as follows: where travel claim/self-certification is not received within 30 days following completion of travel, a reminder is sent to the concerned staff members, which will only give additional 30 days for either submission of the travel documentation or provision of satisfactory justification for their non-submission, absence of which will prompt the recovery of the related amount from their next salary. In view of this, PAPS does not retain necessary to review and amend IOM/FOM/037/2006.</p>	