



OIOS

Office of Internal Oversight Services

INTERNAL AUDIT DIVISION

AUDIT REPORT

Payment process at the United Nations Office at Geneva

While certification and approval of payments were generally effective, monitoring of compliance with United Nations Financial Regulations and Rules could be strengthened

24 December 2008

Assignment No. AE2008/311/01

United Nations  Nations Unies

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. Sergei Ordzhonikidze, Director-General
A United Nations Office at Geneva

DATE 24 December 2008

REFERENCE IAD: 08-02063

FROM: Dagfinn Knutsen, Director
DE: Internal Audit Division, OIOS



SUBJECT **Assignment No. AE208/311/01 - Audit of the payment process at the United Nations Office at Geneva**
OBJET **Geneva**

1. I am pleased to present the report on the above-mentioned audit.
2. 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 in its annual report to the General Assembly and semi-annual report to the Secretary-General.

cc: Ms. Aminata Djermakoye, Director of Administration, UNOG
Ms. Kumiko Matsuura Mueller Chief, FRMS, UNOG
Mr. Hugues Noumbissie, Special Assistant to the Director of Administration, UNOG
Mr. Swatantra Goolsarran, Executive Secretary, UN Board of Auditors
Ms. Maria Gomez Troncoso, Officer-in-Charge, Joint Inspection Unit Secretariat
Mr. Moses Bamuwanye, Chief, Oversight Support Unit, Department of Management
Mr. Byung-Kun Min, Programme Officer, OIOS
Mr. Anders Hjertstrand, Chief, Geneva Audit Service, OIOS

INTERNAL AUDIT DIVISION

FUNCTION

“The Office shall, in accordance with the relevant provisions of the Financial Regulations and Rules of the United Nations examine, review and appraise the use of financial resources of the United Nations in order to guarantee the implementation of programmes and legislative mandates, ascertain compliance of programme managers with the financial and administrative regulations and rules, as well as with the approved recommendations of external oversight bodies, undertake management audits, reviews and surveys to improve the structure of the Organization and its responsiveness to the requirements of programmes and legislative mandates, and monitor the effectiveness of the systems of internal control of the Organization” (General Assembly Resolution 48/218 B).

CONTACT INFORMATION

DIRECTOR:

Dagfinn Knutsen, Tel: +1.212.963.5650, Fax: +1.212.963.2185,
e-mail: knutsen2@un.org

DEPUTY DIRECTOR:

Fatoumata Ndiaye: Tel: +1.212.963.5648, Fax: +1.212.963.3388,
e-mail: ndiaye@un.org

CHIEF, GENEVA AUDIT SERVICE:

Anders Hjertstrand: Tel: +41.22.917.2731, Fax: +41.22.917.0011,
e-mail: ahjertstrand@unog.ch

EXECUTIVE SUMMARY

Audit of the payment process at the United Nations Office at Geneva

OIOS conducted an audit of the payment process at the United Nations Office at Geneva (UNOG), which services the Organization's offices in Geneva. The audit focused on controls surrounding the certification and approval functions. The overall objective of the audit was to assess the effectiveness of internal controls over the certification and approval of payments to staff members, individual contractors and vendors. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

The overall conclusion of the audit was that internal controls over the certification and approval of payments were effective. Internal controls from the origination of documents, processing and release of funds were functioning as intended. The UNOG Financial Resources Management Service (FRMS) developed the Finance Diagnostic Tool (FDT) to help detect and screen exceptions that the Integrated Management Information System (IMIS) cannot identify. The tool has been functioning properly and has been adopted at the United Nations Headquarters and other duty stations. In addition, the delegation of authority in certification and approval was done in accordance with the United Nations Financial Regulations and Rules, except for the delegation of authority to Certifying Officers to approve travel advances in IMIS up to \$4,000 or equivalent. OIOS understands that this is a UN-wide practice with different ceilings in different duty stations. OIOS will issue a separate audit communication on this matter to the Controller.

In order to strengthen the system of internal controls in the management of the certification and approving processes and in monitoring compliance with the Financial Regulations and Rules, OIOS recommended that UNOG:

- Expedite the implementation of the database of Certifying and Approving Officers to help ensure prompt amendment of their status;
- Include Staff Regulation 1.2 (b) ("Staff members shall uphold the highest standards of efficiency, competence and integrity") in the UNOG Administrative and Financial Instruction on Certifying Officers, in order to remind Certifying Officers of their accountability; and
- Request heads of offices and departments to carry out monthly reviews of obligations and expenditures and report to FRMS exceptions or non compliance with Financial Rule 105.5 (b) on the need to maintain detailed records of expenditures and obligations.

TABLE OF CONTENTS

Chapter	Paragraphs
I. INTRODUCTION	1-7
II. AUDIT OBJECTIVES	8
III. AUDIT SCOPE AND METHODOLOGY	9-10
IV. AUDIT FINDINGS AND RECOMMENDATIONS	
A. Payment certification process	11-29
B. Payment approval process	30-32
C. Memorandum of Understanding	33-35
V. ACKNOWLEDGEMENT	36
ANNEX 1 – Status of Audit Recommendations	

I. INTRODUCTION

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the payment process at the United Nations Office at Geneva (UNOG). The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

2. The payments process at UNOG is managed by the Financial Resources Management Service (FRMS), which consists of the Office of the Chief, the Treasury Unit, the Finance Section and the Programme Planning and Budget Section. It provides services, advice and guidance in the area of finance and budget to over 35 United Nations (UN) offices in Geneva – including Secretariat entities, funds, programmes and specialized agencies – as well as other organizations in Bonn and Turin. The General Payments Unit, a part of the Finance Section, is responsible for the processing and approval of all payments to contractors, suppliers, consultants and other external parties, travel related payments to staff members, meeting participants and other persons, education grant advance and claims, as well as other miscellaneous payments. It also processes the distribution of common services charged to client organizations and United Nations Headquarters.

3. The General Payments Unit consists of one Professional and 10 General Service staff. Besides the Integrated Management Information System (IMIS), the Unit also uses the IMIS Finance Diagnostic Tool (FDT, developed in-house) which helps to detect irregular transactions and actions which are not identified or screened by IMIS. After payment approval in IMIS by the Payments Unit, the transactions are handled by the Treasury Unit using the Computerized Treasury System (CTS) which automates the processing of disbursements to the bank payment systems.

4. A payment request has to be certified and approved before disbursement. Certifying Officers in the respective departments and offices certify payment requests and queue them to the Approving Officers in UNOG FRMS. There were a total of 167 Certifying Officers in departments and offices, and 12 Approving Officers in the Finance Section, FRMS. There were three Approving Officers for payroll transactions, two Approving Officers for medical insurance payments and related transactions, and four Approving Officers in the General Payments Unit covering all other payments referred to in this report. The other Approving Officers dealt with the obligations of funds through Miscellaneous Obligations Document, Letter of Authorization, and Fellowship and Study Tour, as well as approval of applied deposits, bank reconciliation transactions, funds transfer, accounts receivable, journal vouchers and other non-payment related transactions.

5. The total disbursements approved by the General Payments Unit in 2007 amounted to \$2,691 million, of which \$2,121 million related to UNCC claim payments, \$89.9 million travel payments, \$14.2 million consultancy payments, \$8.9 million education grant payments, and \$456.7 million other payments.

6. Table I shows the level of activity in the General Payments Unit.

Table 1: General Payments Unit – Statistics on activity for 2007

Description of service	Total number of actions
Education Grant payments	994
Consultancy payments	3,288
Vendor/Other payments	12,836
Travel payments	22,008
Distribution of charges/other payments	29,387

7. Comments made by UNOG are shown in *italics*.

II. AUDIT OBJECTIVES

8. The main objectives of the audit were to assess:
- (a) The effectiveness of delegated authority in certification and approval functions;
 - (b) The adequacy of instructions and other directives surrounding the certification and approval functions; and
 - (c) Compliance with the UN Financial Regulations and Rules.

III. AUDIT SCOPE AND METHODOLOGY

9. The audit focused on the activities related to the payment process at UNOG servicing UN Offices in Geneva with emphasis on controls surrounding the certification and approval functions for the period January 2007 to September 2008.

10. The audit assessed risks and tested the effectiveness of internal controls in place to manage the identified risks. Confidential survey questionnaires were sent electronically using a web-based survey tool to all 167 Certifying Officers. The survey achieved a 38 percent response rate. The results were supplemented by other procedures including interviews with key staff that included the Chief FRMS, Chief Finance Section, Chief General Payments Unit, and Chief General Accounts Unit. Reports from the IMIS FDT were examined as well as other relevant documents. A Control Self Assessment workshop was conducted with all Approving Officers. Anonymous voting software was used in the workshop to obtain information on individual perceptions of the approving and the certification authority. This was also supplemented by interviews with key staff responsible for the approval functions in UNOG.

IV. AUDIT FINDINGS AND RECOMMENDATIONS

A. Payment certification process

Certifying Officers functions were properly delegated by the UN Controller

11. The UN Controller delegated the certifying authority to the UNOG Director of Administration, who in turn delegated this authority to the Chief of FRMS. Thereafter, the Chief of FRMS appointed Certifying Officers in all offices and departments under UNOG's financial administration. OIOS established that the certifying functions were properly delegated to the individual officials in offices and departments in accordance with the UN Financial Regulations and Rules.

Certifying Officers were concomitantly delegated with Approving Authority for travel advances processed in IMIS

12. The separation of authority, responsibility and duties between Certifying Officers and Approving Officers is the foundation of the UN system of financial control (ST/AI/352 - Certifying and Approving Officers). Accordingly, Certifying Officers cannot exercise the approving functions assigned in accordance with UN Financial Rule 105.6. The intent is that no financial transaction can be processed without the authority of two officers. However, it was observed that the delegation of authority had been given concomitantly to Certifying Officers and Alternate Certifying Officers in each Department/Office to approve travel advances in IMIS through the issuance of travellers' cheques up to \$4,000 or equivalent. This practice eliminates the checks and balances and raises the risk of fraud and financial loss to the Organization.

13. UNOG explained that this practice was introduced at the time IMIS was launched, and that this practice is UN-wide, having been officially established by UN Headquarters. OIOS found that different duty stations apply different ceilings. Since this is a UN-wide practice, a separate audit communication will be issued to the Department of Management regarding the issue. Therefore, no recommendation is being made to UNOG in the present report.

Update information on status of Certifying Officers

14. A change in the status of a Certifying Officer should be reflected immediately to avoid unauthorized certification of payments. In accordance with Administrative and Financial Instruction No. 164 (Provisions governing the designation of Certifying Officers and their functions), it is incumbent upon the Head of the Office concerned to notify the Programme Planning and Budget Section (PPBS) of any changes (such as transfer, retirement, etc.) of a designated Certifying Officer since such changes would involve the discontinuing of the Certifying Officer functions.

15. However this directive was not applied consistently. The list of Certifying Officers as of 30 June 2008 included at least three staff members who were no longer involved in the certification function either due to retirement, change of department, new assignment, separation etc. FRMS is fully aware of this issue, and has developed an information technology (IT) application system related to the delegation of authority administration in UNOG FRMS. The system will be a database of Approving Officers, Certifying Officers, and Bank Signatories based on the security access rights registered in IMIS, with all related personnel data including the period of validity. The database will enable cross-checking of designated responsibilities of each person in order to ensure appropriate segregation of functions to be delegated. Once implemented the system is envisaged to ensure prompt amendment of the list of Certifying Officers following change in status.

Recommendation 1

(1) The UNOG Chief, Financial Resources Management Service, in conjunction with the Chief, Information and Communication Technology Service, should expedite the implementation of a database of Certifying and Approving Officers that ensures prompt amendment to records of their status following staff movements.

16. *The UNOG Division of Administration accepted recommendation 1 and stated that they are currently in a stage of testing the database before proceeding with its implementation.* Recommendation 1 remains open pending confirmation by UNOG that the database has been set up.

Increase awareness and promote Certifying Officer's accountability

17. The delegation of authority in Certification is personal and Certifying Officers are held personally accountable for their actions in the performance of their duties as promulgated in the delegation letters.

18. OIOS' survey showed that 94 percent of Certifying Officers understood their role and responsibilities and 87 percent stated that their accountability is clearly defined in the memo of delegation of authority. Notwithstanding this result, the Approving Officers at the workshop pointed out that they identified numerous errors from documents submitted by Certifying Officers. These errors included duplicate certifications of travel claims and incomplete and/or inconsistent supporting documents for payment requests for consultants. A review of the reports generated from the FDT also supported the views expressed at the Approving Officers workshop that most of the errors emanated from the certification function.

19. Checking these errors puts a lot of burden on Approving Officers who have to be extra vigilant in ensuring that the supporting documents are complete and accurate. The increased number of errors encountered at the approval stage and from the FDT would require additional measures such as increased communication on the roles and responsibilities of Certifying Officers and

enforcement of sanctions, such as withdrawal of the certification authority of delinquent Certifying Officers. In order to increase awareness of, and help promote accountability by Certifying Officers, there is need to refer them to the UN core values as per Staff Regulation 1.2 (b) which states that, "Staff members shall uphold the highest standards of efficiency, competence and integrity. The concept of integrity includes, but is not limited to, probity, impartiality, fairness, honesty and truthfulness in all matters affecting their work and status."

Recommendation 2

(2) The UNOG Chief, Financial Resources Management Service should strengthen communication with Certifying Officers regarding their personal accountability by including Staff Regulation 1.2 (b) ("Staff members shall uphold the highest standards of efficiency, competence and integrity" as cited in ST/SGB/2008/4) in the UNOG Administrative and Financial Instruction on Certifying Officers.

20. *The UNOG Division of Administration accepted recommendation 2 and stated that it will take action to revise the Administrative and Financial Instruction to insert this requirement. Recommendation 2 remains open pending revision of the Administrative and Financial Instruction.*

Improve Certifying Officers' continuous learning in IMIS tools

21. OIOS noted that IMIS training had been discontinued mainly because of the impending switch to another Enterprise Resource Planning (ERP) tool. The last such training covering IMIS/Reporting Facility Application (IRFA) was conducted in January 2007. In response to the questionnaire as to whether Certifying Officers were conversant with the UN Financial Regulations and Rules, 71.4 percent were in agreement. However, 45 percent indicated that they could benefit from training in UN Financial Regulations and Rules and IMIS/IRFA.

22. OIOS is of the view that the training in IMIS/IRFA tools should not have been discontinued. The Information and Communications Technology Service (ICTS)/IMIS team should reintroduce the training package until such time that a new ERP is introduced. This will go a long way in supporting the certification function, improving the standards of efficiency, competency and integrity and enhancing accountability.

Recommendation 3

(3) The UNOG Director of Administration should request the Information and Communications Technology Service and the Integrated Management Information System (IMIS) support team to reintroduce the IMIS Reporting Facility Application training in order to continuously improve the performance of the Certifying Officers.

23. *The UNOG Division of Administration accepted recommendation 3 and stated that it should be pointed out, however, that the technical IMIS training module is no longer operational since the technology is outdated. Given that existing resources have been redirected to prepare for the migration between IMIS and companion systems and the future ERP solution, no resources are available within UNOG to resume a full-fledged training programme. This means that the training will be provided in the form of familiarization sessions rather than hands-on courses. Recommendation 3 remains open pending the introduction of familiarization sessions on the IMIS reporting facility application.*

Need for Certifying Officers to maintain a detailed record of obligations and expenditures

24. According to UN Financial Rule 105.5 (b), Certifying Officers are responsible for managing the utilization of resources, including posts, in accordance with the purposes for which those resources were approved, the principles of efficiency and effectiveness and the UN Financial Regulations and Rules. Certifying Officers must maintain detailed records of all obligations and expenditures charged to the accounts for which they have been delegated the authority to certify. They must be prepared to submit any supporting documents, explanations and justifications requested by the Under-Secretary-General for Management.

25. The results of the OIOS survey showed that 70 percent of Certifying Officers maintain detailed records of all obligations and expenditures charged to the accounts for which they have been delegated authority as per UN Financial Rule 105.5 (b), 10 percent partly maintain and 20 percent do not maintain records. IMIS was designed to ensure that all users including Certifying Officers can perform necessary actions under their areas of responsibility directly in the system. Appropriate access rights have been assigned to each user. Accordingly, Certifying officers can review obligations and expenditures under their accounts and print related reports required for their work. It is the prime responsibility of the Certifying Officers to ensure that the obligations and expenditures in their respective accounts are neither overstated nor understated, and that only valid obligations remain in the accounts.

Recommendation 4

(4) The UNOG Director of Administration should request United Nations Heads of offices and departments that are serviced by the UNOG Financial Resources Management Service (FRMS) to carry out monthly reviews of obligations and expenditures and report exceptions or non compliance with UN Financial Rule 105.5 (b) to FRMS.

26. *The UNOG Division of Administration accepted recommendation 4 and stated that they will issue a memorandum to all the Heads of offices and departments serviced by FRMS to reiterate this requirement. It should be noted that the responsibility of the certifying officers to monitor accounts, including the liquidation of outstanding obligation no longer required, has been repetitively*

communicated in the end-of-year closing instructions and it is also included in the Administrative and Financial Instruction on the responsibilities of Certifying Officers. Recommendation 4 remains open pending issuance of a memorandum to all the Heads of offices and departments serviced by FRMS reiterating this requirement.

Outstanding obligations should be reviewed on a timely basis by Certifying Officers

27. It is the responsibility of Certifying Officers to ensure that obligations are properly recorded and utilized for the purposes intended. Many a time, however, obligations remain outstanding for longer periods without being liquidated, cancelled or re-obligated, causing unnecessary accounting work at the year-end and holding up resources that could have been utilized for related activities. This can be avoided if Certifying Officers reviewed them periodically in accordance with Financial Rule 105.8 (a), which states that “Outstanding obligations must be reviewed periodically by the responsible Certifying Officer (s). If an obligation is determined to be valid but cannot be liquidated during the period set forth in UN Financial Regulation 5.3, the provisions of UN Financial Regulations 5.4 and 5.5 shall, as appropriate, be applied. Obligations that are no longer valid shall be cancelled from the accounts forthwith and the resulting credit surrendered.”

28. The OIOS survey revealed different practices regarding timely review of outstanding obligations with 4 percent reviewing them weekly, 36 percent monthly, 30 percent quarterly, and 30 percent when requested to do so.

Recommendation 5

(5) The UNOG Chief, Financial Resources Management Service should incorporate a clause in the UNOG Administrative and Financial Instruction on Certifying Officers requiring them to review outstanding obligations at least monthly to ensure consistency.

29. *The UNOG Division of Administration accepted recommendation 5 and stated that it agrees with the essence of this recommendation. However, such instruction would be more effective if it is specifically addressed in a separate memorandum, rather than incorporating it in the Administrative and Financial Instruction accordingly. Recommendation 5 remains open pending issuance of a memorandum to Certifying Officers on the need to review outstanding obligations at least monthly.*

B. Payment approval process

Approving Officers’ functions were properly delegated by the UN Controller

30. The UN Controller delegated the approving authority to UNOG Director of Administration. The UNOG Director of Administration delegated this authority to the Chief of FRMS, who in turn, delegated the approving authority to

individual officials in FRMS, and travel advance approval in IMIS to designated officials. The approving functions have been properly delegated to the individual officials designated as Approving Officers in accordance with the relevant UN Financial Regulations and Rules, except for the concomitant delegation of approving authority to Certifying Officers to approve in IMIS travel advances up to \$4,000, a UN-wide practice with different ceilings at different duty stations, as discussed earlier in this report.

Need for Approving Officers to be aware of services provided by UNOG to Geneva-based UN departments and offices

31. Approving officers are expected to be conversant with the services that UNOG is authorized to provide to the various UN office and departments, in order to discharge their responsibilities with the highest standards of efficiency, competency and integrity. While OIOS did not come across any payments irregularly processed, the consequences of approving a payment without authority could put UNOG reputation at risk.

32. From the Control Self Assessment workshop questionnaire for approving officers, when asked as to whether they were aware of the services provided by UNOG to other UN agencies and whether they have gone through the Memorandum of Understanding (MOU) with Office of the High Commissioner for Human Rights (OHCHR), Office for the Coordination of Humanitarian Affairs (OCHA), United Nations Conference on Trade and Development (UNCTAD), Economic Commission for Europe (ECE) and other UN agencies, 20 percent of the replies were affirmative, 40 percent partly, 20 percent said they were not aware and 20 percent were not sure. Management clarified that the delegation of approving functions within FRMS/Finance are segregated by areas of responsibility, namely, accounts, payroll, payments, and medical insurance and that scanned copies of MOUs and Service Level Agreements (SLA) are available in their shared network to relevant approving officers where necessary. Since management is addressing the risk, no recommendation is being made.

C. Memorandum of Understanding

Services provided and the roles and responsibilities are clearly stated in MOUs

33. UNOG FRMS provides services, advice and guidance in the area of finance and budget to over 35 UN offices and department in Geneva. The services are itemized in the MOUs signed between UNOG and the UN offices and departments. The purpose of the MOU is to list services, identify roles and time-frames. The roles and responsibilities are clearly indicated in the MoU's which describe: (a) 'Pre-requisite' which are actions required of the concerned entity, and (b) 'Performance indicator' which describe what action or service is to be effected by UNOG FRMS. The functions of requesting officers, certifying officers and approving officers are clearly stated in the delegation letters. Therefore no recommendation is being made.

Need to notify staff members of the receipt of payment requests

34. Payees have no means of tracking the requests until a payment has been received. When the Payments Unit receives payment requests, it stamps them with the date as evidence of receipt, but it does not notify the payees that a payment request, such as a travel claim, has been received and is being processed. Payee notification will enhance accountability and transparency and will assist payees to track their payment requests and the time it takes to process them.

Recommendation 6

(6) The UNOG Financial Management Resources Service should adopt a system of notifying staff members electronically for any frequently recurring payment requests such as travel claims received for processing.

35. *The UNOG Division of Administration accepted recommendation 6 and stated that it agrees that the notification of a payee would enhance accountability and transparency. However, the implementation of this recommendation would depend on the resources available to develop a computerized system that can respond to this requirement. In the context in which IMIS is soon to be replaced by another ERP, a cost-benefit analysis needs to be done before proceeding with implementation of this recommendation. Recommendation 6 remains open pending introduction of a system of electronic notification of staff members for payment requests.*

V. ACKNOWLEDGEMENT

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

STATUS OF AUDIT RECOMMENDATIONS

Recom. no.	Recommendation	Risk category	Risk rating	C/O ¹	Actions needed to close recommendation	Implementation date ²
1	The UNOG Chief, Financial Resources Management Service, in conjunction with the Chief, Information and Communications Technology Service, should expedite the implementation of a database of Certifying and Approving Officers that ensures prompt amendment to records of their status following staff movements.	Information resources	Medium	O	Confirmation that the database has been set up.	31 January 2009
2	The UNOG Chief, Financial Resources Management Service should strengthen communication with Certifying Officers regarding their personal accountability by including Staff Regulation 1.2 (b) ("Staff members shall uphold the highest standards of efficiency, competence and integrity" as cited in ST/SGB/2008/4) in the UNOG Administrative and Financial Instruction on Certifying Officers.	Operational	Medium	O	Revision of the Administrative and Financial Instruction.	31 March 2009
3	The UNOG Director of Administration should request the Integrated Management Information System support team to reintroduce the IMIS Reporting Facility Application training in order to continuously improve the performance of the Certifying Officers.	Information resources	Low	O	Introduction of familiarization sessions on the IMIS reporting facility application.	Not provided
4	The UNOG Director of Administration should request United Nations Heads of offices and departments that are serviced by the UNOG Financial Resources Management Service (FRMS) to carry out monthly reviews of obligations and expenditures and report exceptions or non	Operational	Medium	O	Issuance of a memorandum to all the Heads of offices and departments serviced by FRMS reiterating this requirement.	31 March 2009

Recom. no.	Recommendation	Risk category	Risk rating	C/O ¹	Actions needed to close recommendation	Implementation date ²
5	compliance with UN Financial Rule 105.5 (b) to FRMS. The UNOG Chief, Financial Resources Management Service should incorporate a clause in the UNOG Administrative and Financial Instruction on Certifying Officers requiring them to review outstanding obligations at least monthly to ensure consistency.	Operational	Low	O	Issuance of a memorandum on the need to review outstanding obligations at least monthly.	31 March 2009
6	The UNOG Chief, Financial Resources Management Service should adopt a system of notifying staff members electronically for any frequently recurring payment requests such as travel claims received for processing.	Operational	Low	O	Introduction of a system of electronic notification of staff members for payment requests.	Not provided

1. C = closed, O = open

2. Date provided by UNOG in response to recommendations.