



INTERNAL AUDIT DIVISION

AUDIT REPORT

Audit of use of language assistants

The number of language assistant posts were excessive

15 July 2009

Assignment No. AP2008/672/08

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 Major General Claudio Graziano
A Force Commander and Head of Mission
United Nations Interim Force in Lebanon

DATE 15 July 2009

REFERENCE IAD: 09-02676

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

Fatoumata

SUBJECT **Assignment No. AP2008/672/08 – Audit of the use of language assistants in UNIFIL**
OBJET

1. I am pleased to present the report on the above-mentioned audit.
2. Based on your comments, we are pleased to inform you that we will close recommendation 7 in the OIOS recommendations database as indicated in Annex 1. In order for us to close the outstanding 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., recommendation 1) in its annual report to the General Assembly and semi-annual report to the Secretary-General.

Cc: Mr. Girish Sinha, Director of Mission Support, UNIFIL
Mr. Swatantra Goolsarran, Executive Secretary, UN Board of Auditors
Ms. Maria Gomez Troncoso, Officer-in-Charge, Joint Inspection Unit Secretariat
Mr. Seth Adza, Chief, Audit Response Team, DFS
Mr. Moses Bamuwanye, Chief, Oversight Support Unit, Department of Management
Mr. Byung-Kun Min, Programme Officer, OIOS
Ms. Eleanor Burns, Chief, Peacekeeping Audit Services, IAD, 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).

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EXECUTIVE SUMMARY

Use of language assistants in UNIFIL

At the request of Mission Management, OIOS conducted an audit of the use of language assistants in the United Nations Interim Force in Lebanon (UNIFIL). The overall objective of the audit was to assess the rationale for proposing the level of language assistant posts in the 2007-2008 budget. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

The Mission requested 288 language assistants (interpreters) posts for the fiscal year 2007-2008 without undertaking a needs assessment to determine the requirement for these resources. OIOS found that there was an over-estimation of the number of posts required, as at the time of audit 45 per cent of the posts were vacant. The audit also found:

- The Mission has not defined the core functions of language assistants and did not identify the organizational units that require language assistance services;
- UNIFIL's operations and support budget components did not identify the role and contribution of services to be provided by language assistants even at the activity and output levels although these services are required for achieving their objectives;
- Thirty-six of the encumbered language assistant posts are loaned to various operations and support functions. The loaning of these posts was not approved by the Director of Mission Support;
- While OIOS supports UNIFIL providing language assistance to nationally funded projects that complement the Mission's mandate, in the absence of a legal basis that specifies UNIFIL's role in supporting nationally funded projects, there is a risk that the Mission may be held accountable for projects activities that are not in line with the mandate; and
- There is only one first reporting officer for all language assistants (currently over 150 persons) which may affect the effectiveness of the performance appraisal system.

OIOS has made a number of recommendations addressing the internal control weaknesses identified in the audit. The Mission has taken corrective action to strengthen controls on language assistance activities.

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I. INTRODUCTION

1. The Office of Internal Oversight Services (OIOS) conducted an audit of *language assistants in the United Nations Interim Force in Lebanon (UNIFIL)*. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.
2. The audit was conducted on the request of Mission Management to assess the rationale for proposing 288 language assistant posts in UNIFIL's 2007-2008 budget.
3. The expansion of the UNIFIL mandate under Security Council Resolution 1701 resulted in an increased need for interpretation and translation services. As a result, the number of language assistant posts increased significantly. Table 1 compares UNIFIL's national staffing position for the period 2006 to 2009.

Table 1: Comparison of language assistant posts strength from 2006 to 2009

Staff	2006/2007		2007/2008	2008/2009
	Pre-War Strength	Post War Strength	Strength	Strength
National Staff Incl. language assistants	339	673	847	817
Language assistants	17	109	288	281

4. Language assistants provide language translation services to military contingents and various other sections/units in UNIFIL. During the period 2007-2008 the administration of language assistants was under the Sector Administrative Coordination Unit in the Office of the Director of Mission Support. After this period the function was transferred to the Joint Logistics Operations Centre (JLOC).
5. Comments made by UNIFIL are shown in *italics*.

II. AUDIT OBJECTIVES

6. The main objectives of the audit were to assess: (a) the rationale for proposing the level of resources for language assistant posts; and (b) whether functions carried out by the language assistants were consistent with their terms of reference.

III. AUDIT SCOPE AND METHODOLOGY

7. The audit covered the period 1 July 2007 to 30 June 2008 and included a review of the rationale for proposing 288 interpreters posts. A review of the selection and functions of language assistants was also conducted.
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8. The audit methodology comprised: (a) a review of relevant policy documents and other relevant documents and files; (b) visits to contingent locations and UNIFIL Headquarters units to review language assistance activities; and (c) interviews with key personnel.

IV. AUDIT FINDINGS AND RECOMMENDATIONS

A. Rationale for the level of language assistant posts

Lack of adequate needs assessment in estimating the language assistant resources

9. Following the expansion of UNIFIL it was presented in the 2007-2008 budget that there was a need for an additional 271 language assistant posts, increasing the number from 17 to 288 posts. This requirement was not based on a needs assessment to clearly justify the necessity for these posts.

10. The initial post justification in the proposed 2007-2008 budget stated that language assistants are required to provide language support services to military contingents deployed throughout the Mission area in connection with their regular patrols and at meetings with Lebanese military authorities. However, in addition, although not budgeted for, language assistants are also providing translation and other services to: (a) the Joint Military Analysis Centre in UNIFIL Headquarters; (b) the Public Information Office; (c) the Military Community Outreach Unit; and (d) nationally funded Civil Military Coordination (CIMIC) projects. Furthermore, 36 language assistant posts were loaned to operations and support units.

11. In spite of the use of language assistants in activities for which their services were not requested in the 2007-2008 budget, 130 posts or 45 per cent were still vacant at the time of the audit. This clearly indicates that the required number of language assistant posts was over estimated. Since the expansion of the UNIFIL mandate, no post re-justification exercise has been conducted to determine the required level of posts.

Recommendation 1

(1) The UNIFIL Management in conjunction with substantive operations should conduct a post re-justification exercise on all language assistant posts to determine the level of resources required. All posts that are deemed excess should be abolished.

12. *The UNIFIL Management accepted recommendation 1 and stated that once the future force levels are determined, and the Concept of Operations revised, Joint Logistics Operations Centre (JLOC) will review the level of language assistance support needed. Recommendation 1 remains open pending receipt of the results of the review conducted to establish the level of language assistance support services required.*

UNIFIL's programme of work has no language assistant activities and outputs

13. Regulation 5.5 of ST/SGB/2000/8 requires that all activities for which resources are requested in the proposed programme budget be programmed. UNIFIL's budget comprises of two major components namely operations and support. The requirement for the language assistance services in the budget was limited to regular patrols and in meetings with the Lebanese armed forces. Nevertheless, these components did not identify the role and contribution of the language assistance services even at the activity and output levels although these services are required for achieving their objectives.

14. Furthermore, organizational unit work plans of these components did not specify language assistance activities and outputs. None of the 14 headquarters units and the eight contingent locations OIOS visited had included in their work plans the responsibilities and the tasks that the language assistants are expected to perform. The Mission has not established indicators of achievements to monitor the language assistant activities and outputs. Hence, there is no linkage of the contribution of language assistance services in the logical results-based budgeting framework.

15. In the absence of performance indicators, there is a risk that language assistance activities and outputs may not support the Mission's programme of work. Consequently, UNIFIL's operations and support components may not meet their objectives.

Recommendations 2 to 3

The UNIFIL Management should:

(2) Identify language assistance activities and outputs that contribute towards achieving the objectives of UNIFIL's operations and support components; and

(3) Establish performance indicators to measure and monitor the activities and output of language assistants.

16. *The UNIFIL Management accepted recommendation 2 and stated that the recommendation has been implemented as it has revised the job description of language assistants to identify their required activities and outputs. Recommendation 2 remains open pending OIOS verification that language assistance activities are clearly documented to identify required activities and outputs.*

17. *The UNIFIL Management accepted recommendation 3 and stated that the performance appraisal system (PAS) cycle for 2008-2009 has identified the indicators required. The Mission has developed generic goals and success criteria for all language assistants. Recommendation 3 remains open pending receipt of a copy of UNIFIL's 2010-2011 proposed budget indicating language assistants outputs.*

B. Functions of language assistants

Core functions for language assistants are not defined

18. The budget document A/61/870 justified the need for language assistance services for military contingents to assist in their regular patrols and at meetings with Lebanese military authorities. However, UNIFIL used language assistance services liberally assigning them different responsibilities and tasks. Consequently, *language assistants supported not only activities in military operations but also assistance was extended to political and civil affairs.*

19. OIOS observed that language assistants are used in advising local authorities on gender sensitivity and on participation of women in local government. According to the Mission's budget instructions, national staff at the general service level should not be used for professional and advisory functions. Furthermore, language assistants carried out tasks such as assisting military staff with personal errands and installing and maintaining local area network and contingent owned computers. These functions are incompatible with those normally assigned to language assistants.

20. UNIFIL has not defined the core functions of language assistants, and its budget did not identify all organizational units that required language assistance services. Moreover, the Mission has not tailored the language assistants' job description to specific activities undertaken despite significant differences in their functions. As a result, the Mission has not been able to accurately assess the level of language assistant resources it requires.

Recommendation 4

(4) The UNIFIL Management should clearly define the core functions of language assistants and ensure that relevant tasks are allocated to them.

21. *The UNIFIL Management accepted recommendation 4 and stated that the language assistants core functions are identified as key related actions in the generic goals and success criteria in the PAS. Recommendation 4 remains open pending OIOS verification that language assistant's core functions have been clearly defined.*

Loaned language assistants posts lack approval, and extend beyond one year

22. In its 2007-2008 staffing table, the Mission has 288 approved language assistant posts. Of the 288 posts, 158 are encumbered resulting in a vacancy rate of 45 per cent. Thirty-six of the encumbered posts are loaned to various operations and support functions. Table 2 shows a breakdown of the loaned posts.

Table 2: Breakdown of posts on loan

Operations and support functions	Number of Posts	Functions Performed
General Services Section	17	Various. Not language assistant functions
Military Community Outreach Unit	10	Language assistance
Engineering Support Section	2	Various. Not language assistance
Public Information Office	2	Language assistance
Joint Military Analysis Centre	2	Language assistance
Force Commander's Office	2	Language assistance
Budget Section	1	Various. Not Language assistance
Total	36	

23. According to paragraph 4.2.3 of the Department of Field Support standard operating procedures on Staffing Table and Post Management dated 16 April 2008, staff should only be loaned for a temporary period which is within the duration of the budget cycle. All loaned posts should be approved by the Director of Mission Support and the lending programme manager.

24. Contrary to this requirement, there was no evidence that the Director of Mission Support approved the loaning of language assistant posts. Furthermore, the duration of the posts on loan extended over one year, but there was no proposal to regularize the post in the next fiscal year. Of the 36 posts on loan, 20 are used in functions that are not related to language support services.

25. Due to non-compliance with policy guidelines on loaning staff, there is a risk that vacant posts that ideally should be abolished are continued to be improperly used.

Recommendation 5

(5) The UNIFIL Office of Mission Support should ensure that all loaned posts have been approved by the Director of Mission Support and that all posts that have been loaned for more than one budget cycle are either regularized or abolished.

26. *The UNIFIL Office of Mission Support accepted recommendation 5 and stated that JLOC is conducting a staffing structure review for the fiscal year 2010-2011 which will be incorporated in the Mission's budget submission in September 2009. Recommendation 5 remains open pending receipt of a copy of the results of the review on the language assistant staffing structure presented in the 2010-2011 budget submission.*

Provision of language assistant services to nationally funded projects

27. UNIFIL provides language assistant services to nationally funded projects. During 2007-2008, approximately \$6 million was expended against nationally funded projects. The Memoranda of Understanding (MOU) between the UN and the UNIFIL troop contributing countries do not specify the terms and

conditions regarding the provision of language assistance services to nationally funded projects. Furthermore, there are no other legal instruments such as a project document that specifies UNIFIL's role in providing language assistance support to such projects.

28. OIOS is not opposed to UNIFIL supporting nationally funded projects that complement the Mission's mandate. However, in the absence of a legal basis that specifies UNIFIL's role in supporting them, there is a risk that the Mission may be held accountable for project activities that are not in line with the mandate. Moreover, use of UNIFIL resources for such activities without established terms of reference may not be regarded as justifiable. As a result, resources required for the mandated activities may have been inappropriately used. There was no evidence that the Mission sought guidance from DPKO/DFS for providing language assistance support to nationally funded projects.

Recommendation 6

(6) The UNIFIL Management should seek guidance from DPKO/DFS for providing language assistance support to nationally funded projects so that such services are provided within a legal framework.

29. *The UNIFIL Management accepted recommendation 6 and stated that nationally funded projects provide a valuable contribution to the overall implementation of UNIFIL's mandate and the language support services are a core function of this activity. The Mission will therefore seek clarification from DPKO/DFS. Recommendation 6 remains open pending clarification from Headquarters and the procedures to follow in the use of UNIFIL language assistants to support nationally funded projects.*

Classification of language assistants posts

30. The Mission converted six individual contractors to fixed-term appointments against language assistant posts. Even though the staff members continued to perform language assistant functions and occupied language assistant posts, their functional titles were changed to field clerks. Furthermore, the functional titles of nine additional staff members, whose grade levels were higher than the level of language assistant posts they encumbered, were changed to relations and liaison assistants while they continued to perform language assistant functions.

31. According to the UN standard human resources management practices, functions of posts should be properly classified before changing the post levels and their functional titles. Only the Office of Human Resources Management has the authority to classify functions and determine post levels, which may entail changing functional titles. There was no evidence that the changes to language assistant post titles were made based on an approved classification of functions of such posts. As a result, the positions held by these staff members do not conform to the grade and post requirements of a language assistant post.

Recommendation 7

(7) The UNIFIL Office of Mission Support should properly classify post functions before changing the functional titles of encumbered posts.

32. *The UNIFIL Office of Mission Support accepted recommendation 7 and stated that, with effect from 8 June 2009, all language assistant posts have been properly classified and were awaiting final review by personnel before submission to Headquarters. Based on assurances provided by management, recommendation 7 has been closed.*

Concentration of the first reporting officer role in one person

33. During the period 2007-2008, the Sector Administrative Coordinator served as first reporting officer for all the language assistants in the performance appraisal system. Currently, the JLOC administers language assistants, and the Chief, JLOC has assumed the role of the first reporting officer. Language assistants work under military contingents and the unit military supervisors are responsible for their day-to-day supervision. At the end of each quarter, the direct supervisors prepare a special performance report for each language assistant.

34. As a result, the first reporting officer, who is based at UNIFIL headquarters, has no direct involvement with the performance of the language assistants. The Chief, JLOC uses special performance reports in appraising language assistants' as their first reporting officer. Due to the large number of language assistants who are under the supervision of a first reporting officer, there is a risk that the PAS process may not be effective. Furthermore, the time that the first reporting officer requires to perform reviews and appraise staff may be too much for one person to handle.

Recommendation 8

(8) The UNIFIL Office of Mission Support should consider assigning additional first reporting officers within the Joint Logistics Operations Center for the language assistants.

35. *The UNIFIL Office of Mission Support accepted recommendation 8 and stated that proposals to include three additional Field Service – level 5 posts to the JLOC structure have been included in the budget for the fiscal year 2010-2011 in an aim to improve the robustness of the management structure. Recommendation 8 remains open pending receipt of a copy of the revised JLOC structure included in the Mission's 2010-2011 budget.*

V. ACKNOWLEDGEMENT

36. We wish to express our appreciation to the Management and staff of UNIFIL 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	Actions needed to close recommendation	Implementation date ²
1	The UNIFIL Management in conjunction with substantive operations should conduct a post re-justification exercise on all language assistant posts to determine the level of resources required. All posts that are deemed excess should be abolished.	Governance	High	O	Receipt of the results of the review conducted to establish the level of language assistance support services required.	September 2009
2	The UNIFIL Management should identify language assistance activities and outputs that contribute towards achieving the objectives of UNIFIL's operations and support components.	Governance	Medium	O	Verification that language assistance activities are clearly documented to identify required activities and outputs.	July 2009
3	The UNIFIL Management should establish performance indicators to measure and monitor the activities and output of language assistants.	Governance	Medium	O	Copy of UNIFIL's 2010-2011 proposed budget indicating language assistant outputs.	1 April 2009
4	The UNIFIL Management should clearly define the core functions of language assistants and ensure that relevant tasks are allocated to them.	Strategy	Medium	C	Verification that language assistant's core functions have been clearly defined.	July 2009
5	The UNIFIL Office of Mission Support should ensure that all loaned posts have been approved by the Director of Mission Support and that all posts that have been loaned for more than one budget cycle are either regularized or abolished.	Operations	Medium	O	Copy of the review report on the language assistant staffing structure presented to the 2010-2011 budget submission.	September 2009
6	The UNIFIL Management should seek guidelines from DPKO/DFS for providing language assistance support to nationally funded projects so that such services are provided within a legal framework	Governance	Medium	O	Receipt of clarification from DPKO/DFS whether language assistance services could be provided to nationally funded projects.	July 2009
7	The UNIFIL Office of Mission Support should properly classify post functions before changing the functional titles of posts incumbents	Compliance	Medium	C	Action completed	Implemented
8	The UNIFIL Office of Mission Support should consider assigning additional first reporting officers within the Joint Logistics	Operations	Medium	O	Copy of the revised JLOC structure included in the Mission's 2010-2011 budget	June 2010

Recom. no.	Recommendation	Risk category	Risk rating	C/ O ¹	Actions needed to close recommendation	Implementation date ²
	Operations Center for the language assistants.					

1. C = closed, O = open
2. Date provided by UNIFIL in response to recommendations.

