



## INTERNAL AUDIT DIVISION

# AUDIT REPORT

---

### Recruitment and official travel in UNTSO

Internal controls were generally satisfactory, but documentation of recruitment decisions needed to be strengthened

25 April 2011  
Assignment No. AP2010/674/01

---

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. Abdullah Fadil  
A: Officer in Charge and Chief of Mission Support  
United Nations Truce Supervision Organization  
(UNTSO)

DATE: 25 April 2011

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



REFERENCE: IAD: 11- **00373**

SUBJECT: **Assignment No. AP2010/674/01 - Audit of recruitment and official travel in UNTSO**  
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 have closed all recommendations.

cc: Mr. Swatantra Goolsarran, Executive Secretary, UN Board of Auditors  
Ms. Susanne Frueh, Executive Secretary, Joint Inspection Unit  
Mr. Mario Baez, Chief Policy and Oversight Coordination Service, DM  
Mr. Seth Adza, Chief, Audit Response Team, Department of Field Support  
Mr. Byung-Kun Min, Special Assistant to the USG-OIOS  
Ms. Eleanor T. Burns, Chief, Peacekeeping Audit Service, OIOS  
Ms. Amy Wong, Programme Officer, Internal Audit Division, 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:**

Fatoumata Ndiaye: Tel: +1.212.963.5648, Fax: +1.212.963.3388,  
e-mail: [ndiaye@un.org](mailto:ndiaye@un.org)

**DEPUTY DIRECTOR:**

Gurpur Kumar: Tel: +1.212.963.5920, Fax: +1.212.963.3388,  
e-mail: [kumarg@un.org](mailto:kumarg@un.org)

**CHIEF, PEACEKEEPING AUDIT SERVICE:**

Eleanor T. Burns: Tel: +1.212.917.2792, Fax: +1.212.963.3388,  
e-mail: [burnse@un.org](mailto:burnse@un.org)

---

## EXECUTIVE SUMMARY

### Audit of recruitment and official travel in UNTSO

The Office of Internal Oversight Services (OIOS) conducted an audit of recruitment and official travel in the United Nations Truce Supervision Organization (UNTSO) in Jerusalem. The overall objective of the audit was to assess the adequacy and effectiveness of internal controls over recruitment and official travel in UNTSO. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

Internal controls over recruitment and official travel were generally satisfactory. However, mainly due to vacancies in the Personnel Section, documentation of recruitment decisions was not always adequate. Also, the liberty mileage limit was not respected and non-mission personnel were transported in UNTSO vehicles without proper authorization and the required liability waiver form.

OIOS made two recommendations to address the issues identified during the audit and to improve internal controls over recruitment and official travel in UNTSO.

## TABLE OF CONTENTS

| Chapter  | Paragraphs |
|--|------------|
| I. INTRODUCTION  | 1-4        |
| II. AUDIT OBJECTIVES                                     | 5          |
| III. AUDIT SCOPE AND METHODOLOGY                         | 6-7        |
| IV. AUDIT RESULTS  |            |
| A. Compliance with United Nations recruitment procedures | 8-10       |
| B. Timeliness of recruitment actions                     | 11-14      |
| C. Check out procedures                                  | 15-16      |
| D. Management of official business travel                | 17-20      |
| V. ACKNOWLEDGEMENT                                       | 21         |
| ANNEX 1 – Status of audit recommendations                |            |

---

## I. INTRODUCTION

1. The Office of Internal Oversight Services (OIOS) conducted an audit of recruitment and official travel in the United Nations Truce Supervision Organization (UNTSO). The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.
2. UNTSO's authorized staffing table for the biennium 2010-2011 was 266 comprising of 120 international posts and 146 national posts. The Head of Mission has been delegated recruitment authority for all positions up to and including the D-1 level. The delegation has been sub-delegated to the Chief Civilian Personnel Officer (CCPO) through the Chief of Mission Support (CMS) for the recruitment of international staff up to the P-4 level and all levels of national staff.
3. The Travel Unit within the Civilian Personnel Section is responsible to provide services such as visa arrangements and official travels to over 400 personnel including 153 military observers. The Transport Section is responsible to monitor the use of official vehicles. Total expenditure on official travel for the period 1 January 2009 to 31 October 2010 is shown in Table 1 below:

**Table 1: Official business travel expenditure of UNTSO in 2009/2010**

| <b>Description of official travels</b> | <b>2009</b>    | <b>First 10 months of 2010</b> | <b>Total</b>   |
|--|----------------|--------------------------------|----------------|
|  | <b>(\$)</b>    | <b>(\$)</b>                    | <b>(\$)</b>    |
| <b>Travels outside mission area</b>    | 100,000        | 100,000                        | 200,000        |
| <b>Travels within mission area</b>     | 68,000         | 131,000                        | 199,000        |
| <b>Total</b>                           | <b>168,000</b> | <b>231,000</b>                 | <b>399,000</b> |

Source: Reports from Sun System as of 7 January 2011.

4. Comments made by UNTSO are shown in *italics*.

## II. AUDIT OBJECTIVES

5. The main objective of the audit was to assess the adequacy and effectiveness of internal controls over recruitment and official travel.

## III. AUDIT SCOPE AND METHODOLOGY

6. The audit covered the period from 1 January 2009 to 31 October 2010 and included a detailed review of a sample of 14 recruitment cases from the population of 46 cases, and 80 travel requests from the population of 515 travel requests. The 80 travel requests included 30 outside mission area travel authorizations, 30 electronic Movement of Personnel (e-MOP) forms and 20 international border crossing requests.
  7. The audit methodology included interviews with key personnel, analysis of recruitment statistics and a review of relevant documentation. The review of
-

---

travel transactions was limited to official business travel. Other official travel such as education grant travel, home leave travel and travel on assignment were not included.

## IV. AUDIT RESULTS

### A. Compliance with United Nations recruitment procedures

8. OIOS sampled 14 of the 46 staff recruitment actions taken during the audit period. For the 14 recruitment actions reviewed, United Nations procedures on recruitment were complied with except for the four cases below:

- Prior to the finalization of the recruitment process, a staff member was given a temporary assignment (TDY) for an initial period of three months, but it was extended for over six months due to delays in the recruitment process. During this period, the staff member was paid \$46,376 comprising of: (a) \$40,376 in daily subsistence allowance (DSA); and \$6,000 in assignment grant of one month salary with post adjustment. The extended payment of DSA was contrary to the DPKO HR Handbook, for which DSA is only payable to staff on TDY for three months or less. The staff member should have been installed in the Mission, and the entitlements calculated accordingly. By not complying with the policy, there was an unnecessary cost to the Organization. In January 2011, the Mission recovered the overpayment of DSA.
- Also, in connection with this case, OIOS brought to the attention of Mission Management and DFS an apparent conflict of interest whereby the staff member is the spouse of an official in the Personnel Section. The Mission informed OIOS that both UNTSO and DFS Field Personnel Division (FPD) reviewed the selection process that resulted in the temporary assignment and appointment of the official in the Personnel Section's spouse, and found that the selection process was properly observed and the comparative evaluation completed in a reasoned and transparent manner.
- The selection of a candidate from the Field Central Review Board (FCRB) roster was withdrawn and a retiree was hired instead, contrary to the advice of FPD. The reason for the change in decision of the person to be recruited was not documented.
- The evaluation criteria developed for the recruitment of an Information Technology Assistant were inconsistently applied with regard to language requirement and academic qualifications.
- The Mission initiated and completed a recruitment to fill the post of a Budget Officer that was on temporary assignment.

9. The lack of a CCPO and a vacancy rate of 33 per cent in the Section contributed to the above non-compliance, as sufficient attention was not always

---

given to ensure all decisions were properly documented in accordance with United Nations recruitment procedures.

### **Recommendation 1**

**(1) The UNTSO Office of Mission Support should implement a mechanism to ensure that all stages in the recruitment process are properly documented to evidence compliance with the United Nations procedures.**

10. *The UNTSO Office of Mission Support accepted recommendation 1 and stated that they are ensuring that all stages in the recruitment process are being documented, and provided OIOS with a checklist of the steps to be documented. Based on the assurances provided by Management that the recruitment process is being properly documented, recommendation 1 has been closed.*

### B. Timeliness of recruitment actions

11. In February 2011, the Mission had 47 vacant posts (18 per cent vacancy rate) which included critical positions such as CCPO, Chief Information Management Unit and Senior Administrative Officer. Fifteen of these posts had been vacant for more than a year. In addition, the Mission approved temporary assignments of 21 staff members to other missions and United Nations offices during the past two years.

12. The Mission's average recruitment timeframe for all categories of staff exceeded the Human Resources Action Plan's (HRAP) established targets, which is a maximum of 75 days (i.e. from the identification of a vacancy to the recruited candidate's reporting date) for both national and international staff. From a sample of 12 cases of national recruitment, an analysis by OIOS showed that the Mission took on average 120 days for each case. On average, it took 66 days to screen, shortlist and interview candidates and the remaining 54 days for the local appointment board to review and recommend candidates for approval by the CMS, and for the Mission to issue the Letter of Offer.

13. For international recruitment, the average timeline to fill eight posts during the past year was about 138 days. Most of the time was spent in the process to initiate recruitment actions. For instance, for these eight cases, it took an average of 121 days. The remaining 17 days was to identify a suitable candidate from the FCRB roster and to issue the Letter of Appointment. The Mission needs to take steps to ensure that delays in the recruitment process are minimized.

### **Recommendation 2**

**(2) The UNTSO Office of Mission Support should ensure that recruitment actions are initiated within the targets established in the Human Resources Action Plan. Filling the vacancies in the Civilian Personnel Section, particularly the position of Chief Civilian Personnel Officer**



---

**will provide the capacity needed to improve the timeliness of the process.**

14. *The UNTSO Office of Mission Support accepted recommendation 2 and stated that actions had been initiated to expedite the recruitment process including those for filling the vacancies of the CCPO and the Senior Administrative Officer. These actions are expected to be completed by June 2011. Based on the assurances provided by Management that every effort is being made to fill vacancies, recommendation 2 has been closed.*

#### C. Check out procedures

15. From a review of a sample of 20 check-outs from the Mission, it was noted that six staff were not properly checked out. Therefore, certain items on the check-out list, such as the mandatory disposal of duty-free privately-owned vehicles of separating staff members were not properly addressed. As a result, the host government suspended the privileges given to international staff to purchase new duty-free vehicles pending the settlement of outstanding cases.

16. The Mission acknowledged the problem and the Chief of Staff has issued a directive to remind staff of their responsibility with regard to privately-owned vehicles. The Mission has also implemented a mechanism to ensure that air tickets and final payments are only released to departing staff members after they have properly disposed of their privately-owned vehicles.

#### D. Management of official business travel

17. Internal controls over the management of official business travel were generally adequate and operating effectively during the period under review. Areas for improvement are outlined in the following paragraphs.

##### Approval of official travels within Mission Area of Operations

18. The Mission used the e-MOP system to track staff movement and to approve official travels within its area of operations. Twenty-three of 30 e-MOPs reviewed by OIOS, which involved DSA payments, were not authorized and certified by the CMS. This was done by a staff member in the CMS' office without delegated certifying authority, contrary to Section 105.5 of ST/SGB/2003/7, which states that certifying authority and responsibility is assigned on a personal basis and cannot be delegated. In April 2011, OIOS was informed that the CMS is now authorizing and certifying all e-MOPs after approval by the appropriate Section Chief, and once budget requirements have been cleared by the Budget Section.

##### Previous audit findings

19. Some of OIOS' previous recommendations (assignment AP/20009/674/02) were not adequately implemented, as insufficient attention had been given by the Mission to follow-up on staff members' non-compliance with its procedures. These included:

- 
- a) Excessive use of UNTSO vehicles for liberty travel, i.e., travel over 5,000 kilometers. A review of liberty travel records from 1 January to 31 October 2010 for 86 mission personnel showed that nine personnel had exceeded the liberty entitlement of 5,000 kilometers within a period of 12 months.
  - b) Lack of compliance with the requirement that all non white-card holders should only travel in UNTSO vehicles after the approval of the Head of Mission, CMS or Chief Transport Officer, and receipt of the required liability waiver form. Out of a sample of 20 cases, 16 military personnel carried non-Mission personnel in UNTSO vehicles without proper authorization, and 13 of these cases involved transporting unauthorized persons across international borders.

20. The Mission informed OIOS that subsequent to the current audit, it had established procedural guidelines to monitor the consumption of liberty mileage by its staff, and will be issuing notification letters at 2,500 kilometers, 4,000 kilometers and 5,000 kilometers, to prevent staff from exceeding the limit. Also, for the transportation of unauthorized personnel in UNTSO vehicles, the Mission informed OIOS that its induction training has been reviewed to include a section on this issue and moreover, for all non-white card holders, additional controls have been established over the certification of such travel by designated Management in the Mission.

## V. ACKNOWLEDGEMENT

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

## STATUS OF AUDIT RECOMMENDATIONS

| Recom. no. | Recommendation  | Risk category   | Risk rating | C/O <sup>1</sup> | Actions needed to close recommendation | Implementation date <sup>2</sup> |
|------------|---|-----------------|-------------|------------------|--|----------------------------------|
| 1          | The UNTSO Office of Mission Support should implement a mechanism to ensure that all stages in the recruitment process are properly documented to evidence compliance with the United Nations procedures.  | Human resources | Medium      | C                | Action taken.                          | Implemented                      |
| 2          | The UNTSO Office of Mission Support should ensure that recruitment actions are initiated within the targets established in the Human Resources Action Plan. Filling the vacancies in the Civilian Personnel Section, particularly the position of Chief Civilian Personnel Officer will provide the capacity needed to improve the timeliness of the process. | Operational     | Medium      | C                | Action taken.                          | Implemented                      |

1. C = closed, O = open

2. Date provided by UNTSO in response to recommendations.