



INTERNAL AUDIT DIVISION

OFFICE OF INTERNAL OVERSIGHT SERVICES

AUDIT REPORT

Audit of national staff payroll, entitlements and other payments in ONUB

16 October 2007

Assignment No. AP2007/648/5

United Nations  Nations Unies

INTEROFFICE MEMORANDUM

MEMORANDUM INTERIEUR

INTERNAL AUDIT DIVISION · DIVISION DE L'AUDIT INTERNE
OIOS · BSCI

TO: Mr. Youssef Mahmoud
A: Executive Representative of the Secretary-General
United Nations Integrated Office in Burundi

DATE: 16 October 2007

REFERENCE: AUD-7-5:75 (07- 00595)

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



SUBJECT: **Assignment No. AP2007/648/05: Audit of national staff payroll,
entitlements and other payments in ONUB**

1. I am pleased to present the report on the above-mentioned audit, which was conducted from February to April 2007. Although ONUB closed before OIOS was able to issue this report, we believe that the audit identified several issues which could be of interest to BINUB.

2. Based on your comments, we are pleased to inform you that we have closed recommendations 1, 4 and 7 in the OIOS recommendations database as indicated in Annex 1. 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, particularly those designated as critical (i.e., recommendations 3), in its annual report to the General Assembly and semi-annual report to the Secretary-General.

4. IAD is assessing the overall quality of its audit process and kindly requests that you consult with your managers who dealt directly with the auditors and complete the attached client satisfaction survey form.

cc: Mr. Gianni Deligia, Chief Administrative Officer, BINUB
Mr. Philip Cooper, Director, DFS
Mr. Swatantra Goolsarran, Executive Secretary, UN Board of Auditors
Mr. Jonathan Childerley, Chief, Oversight Support Unit, Department of Management
Mr. Byung-Kun Min, Programme Officer, 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

National staff payroll, entitlements and other payments in ONUB

OIOS conducted an audit of national staff payroll, entitlements and other payments in ONUB from February to April 2007. The main objectives of the audit were to obtain reasonable assurance that: (i) ONUB was complying with applicable UN rules and DPKO administrative instructions for determining national staff salaries and entitlements; and (ii) internal controls over the processing and payment of national staff salaries and entitlements were effective. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

The audit showed that the Mission had established an adequate level of controls over the processing of entitlements and effecting payments. However, OIOS noted a number of control weaknesses in establishing national staff entitlements, as follows:

- The determination of the post levels and recruitment allowances was not transparent;
- Internal controls over the processing of the medical insurance plan (MIP) claims were weak. For example, staff members processing MIP claims were not adequately supervised;
- There was a lack of supervision over the processing of time and attendance records.

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I. INTRODUCTION

1. The Office of Internal Oversight Services (OIOS) conducted an audit of national staff payroll, entitlements and other payments in ONUB from February to April 2007. The Mission closed while OIOS was preparing and processing its draft audit report. Nevertheless, OIOS is issuing this report as we believe that the audit had identified several issues and lessons learned which would be of interest to BINUB, the successor mission.

2. ONUB was established by Security Council resolution 1545 of 21 May 2004 with the objective of restoring lasting peace and bringing about national reconciliation in Burundi. When fully operational, the Mission had an authorized strength of 5,450 military contingent personnel, 200 military observers, and 120 United Nations Police as well as 929 civilian staff. Following the successful organization of national elections and perceived improvement in the security and political situation of the country, the Government of Burundi, on 23 November 2005, requested the gradual drawdown of the United Nations peacekeeping presence and increased focus on developmental matters.

3. The Mission administered and paid various entitlements to personnel including mission subsistence allowance (MSA) and hazard pay to international staff as well as salaries, overtime and other payments to national staff. This audit focused on payments to national staff. Table 1 shows the number of national staff over the last three fiscal years:

Table 1: National staff strength

Staff Category	2004 - 2005		2005 - 2006		2006 - 2007 (Dec.2006)	
	Authorized	Actual (30/06/05)	Authorized	Actual (30/06/06)	Authorized	Actual (31/12/06)
National Professional	56	43	46	10	11	11
Local General Staff	367	292	402	341	363	326
Total	423	335	448	351	374	337

4. Table 2 shows the allotments and expenditures for national staff salaries and entitlements over the last three fiscal years:

Table 2: Allotment and expenditure for national staff salaries and entitlements for fiscal years 2004-05 to 2006-07 (in \$)

Object Class, Code and Description	2004 - 2005		2005 - 2006		2006 - 2007 (Dec. 2006)	
	Allotment	Expenditure	Allotment	Expenditure	Allotment	Expenditure
Temporary posts – Gross Salary – General Staff	2,608,014	2,608,013	4,542,600	4,148,403	1,272,081	1,516,239
Temporary posts – Gross Salary – Professional Staff	-	-	397,300	193,356	713,850	96,622

Staff assessment – Professional Staff	-	(25,269)	-	(24,965)	-	(19,481)
Staff assessment – General Staff	-	(266,649)	-	(607,967)	-	(285,947)
Overtime 1/	25,000	10,943	5,000	-	15,000	9,644
Dependency allowance	73,500	43,602	115,500	115,387	58,944	54,269
Assignment Allowance 2/	73,500	70,358	180,300	179,903	98,240	79,893
Hazard Allowance	598,800	467,473	895,700	895,288	570,400	276,603
Contributions to JSPF	168,473	83,478	474,700	437,765	230,864	236,579
Medical Examinations	10,500	8,257	30,000	3,791	-	265
Special Claims	-	-	-	-	345	345
PK Reserve for Comp. Payments	6,113	6,113	30,000	13,799	5,136	6,221
Contributions to MIP	94,500	56,374	190,000	182,749	98,240	76,221
Total	3,658,400	3,062,893	6,861,100	5,537,509	3,063,100	2,050,473

1/ Used for Night Differential payments only

2/ Used for payments of Recruitment Allowance

5. The process flow for the establishment, processing, calculation and payment of entitlements of national staff is shown in Annex 2.

6. Comments made by ONUB are shown in *italics*.

II. AUDIT OBJECTIVES

7. The major objectives of the audit were to obtain reasonable assurance that:

(a) ONUB complied with applicable UN rules and DPKO administrative instructions for determining national staff salaries and entitlements; and

(b) Internal controls over the processing and payment of national staff salaries and entitlements were effective.

III. AUDIT SCOPE AND METHODOLOGY

8. The audit covered salary and related entitlements (recruitment allowance, dependency/family allowance), time and attendance-related allowances (hazard pay, night differential), United Nations Joint Staff Pension Fund (UNJSPF) contributions and payments, and Medical Insurance Plan (MIP) payments for the fiscal year 1 July 2005 – 30 June 2006. The audit included the review of ONUB national staff personnel files, time and attendance records of selected ONUB sections, records on pension and medical contributions and payments, payroll records for selected months and other pertinent documentations, and interviews with relevant staff members at the Personnel and Finance Sections.

IV. AUDIT FINDINGS AND RECOMMENDATIONS

A. Salary and entitlements of national staff

Incomplete/inadequate supporting documents for initial recruitment

9. The Chief Administrative Officer and the Chief Civilian Personnel Officer were responsible for selecting and recruiting national staff and determining the post level and recruitment allowance of national staff, in accordance with ST/AI/234 and relevant DPKO instructions (DPKO Human Resources Handbook). The Personnel Section determined the exact post level for national staff on the basis of the job description of the proposed post provided by the concerned units. The recruitment allowance was determined based on the relevant experience of the selected candidate.

10. A review of a sample of personnel records showed there was no documentation that some procedures in the initial recruitment of national staff, upon which post level and recruitment allowance were based, had been conducted. Table 3 provides additional information on documenting recruitment procedures.

Table 3: Results of tests of milestones in the recruitment of national staff

Recruitment processes	Evidence on file	No evidence on file	Cases reviewed	% non-compliance
1.Substantive unit - request for recruitment	18	10	28	36%
2.Substantive unit - job description	20	8	28	29%
3.Personnel – review of job description	OIOS unable to quantify as process was not documented.			
4.Personnel - determination of the level of post (evaluation form prepared and approved)1/	21	7	28	25%
5.Personnel – vacancy announcement issued	15	13	28	46%
6.Interview panel – minutes of interviews and recommendation of candidates	21	7	28	25%
7.Personnel – review of the experience of candidate	OIOS unable to quantify as process was not documented.			
8.Personnel – determination of the level of recruitment allowance (evaluation form prepared and approved) 1/	21	7	28	25%

1/ Steps 4 and 8 were usually combined and the level of the post was determined after the candidate was selected.

11. While the audit focused on steps 4 and 8 (determining the post level and recruitment allowance) in Table 3 above, the lack of proper substantiation of other recruitment milestones indicated the need for significantly improving documentation of recruitment procedures.

Recommendation 1

(1) The BINUB Administration should ensure that the results of future recruitment exercises are properly documented to provide an adequate audit trail of recruitment decisions, particularly the determination of post levels and the amount of recruitment allowances.

12. *The BINUB Administration accepted recommendation 1 and stated that as a lesson learned, all vacant positions for BINUB will be advertised with post levels. All documents related to the recruitment process and results, including recruitment allowance level, are properly filed and copied as much as possible in individual staff member's file.* Based on the action taken by BINUB, recommendation 1 has been closed.

B. Entitlements based on attendance records

Payment of retroactive night differential not approved

13. In the absence of a comprehensive Mission policy regarding compensation for services rendered outside of regular working hours, including overtime, CTO and night differential, the then OIC-Administration of ONUB issued a memorandum on 1 July 2006 authorizing the payment of night differential. The memorandum also specified that the payment of night differential for eligible staff will be made retroactively, effective from 1 January 2005 for 18 months.

14. There was no evidence that DPKO and/or the Controller's approval was sought on the retroactive payment of night differential. In OIOS' opinion, this approval is necessary for the retroactive establishment of an entitlement that should have been covered by a prior budget.

Recommendation 2

(2) The BINUB Administration should ensure that decisions concerning the retroactive payment of national staff payroll-related entitlements are submitted to DPKO and the Controller for approval.

15. *The BINUB Administration accepted recommendation 2 and stated that, although informal advice/clarification is sought from DPKO HQs on some cases before taking action locally, a more formal advice/approval will be documented* Recommendation 2 remains open pending receipt of documentation showing the

approval of DPKO and the Controller of the retroactive payment of national staff entitlements.

Administration of hazard pay

16. In accordance with the decision of the International Civil Service Commission, national staff required to work in certain areas within Burundi that are designated as hazardous are entitled to hazard pay (FBu. 10,020 or \$10 per day). This entitlement is calculated on the basis of time and attendance records certified by a staff member's supervisor.

17. While controls were established by the Personnel Section for processing attendance records and calculating hazard pay, there was a lack of oversight of the recording of staff member attendance at individual offices.

18. The Public Information Section and the Security Section were giving their national staff CTO without recording the CTO in the attendance records. As a result, the attendance records were misstating the number of days actually worked, and the hazard pay was paid for days that the national staff was not present. Due to the absence of records, it is not possible to quantify the amount of overpayment of hazard pay to the staff of the Public Information Section. The average overpayment for each national staff in the Security Section is about \$500 per staff member for the period January to December 2006. The Security Section had 16 national staff. Furthermore, the audit noted that the time and attendance records of the Security Section were compiled on the basis of the monthly roster rather than on the basis of actual attendance. The Personnel Section did not adequately oversee and rationalize the different practices of various sections within the Mission concerning CTO.

19. In accordance with the DPKO Human Resources Handbook, hazard pay for locally-recruited staff is not payable for weekends or official holidays, unless the staff member is required to report to work on weekends/holidays and actually does so. However, OIOS' review of several sections' attendance records showed that, with the exception of the Security Section, they did not maintain documentation justifying that work outside of regular working hours was required because of exigencies of service and that the work was approved by supervisors. Additionally, the national staff, who were requested by their supervisors to work on weekends, did not receive proper compensation.

Recommendations 3 and 4

The BINUB Administration should:

(3) Establish proper oversight mechanisms and provide guidance on the time and attendance practices at individual sections; and

(4) Advise all section chiefs that, in line with the DPKO Human Resources Handbook, hazard pay for national staff working on weekends will be paid only if there is an

approved and documented request justifying the need to work.

20. *The BINUB Administration accepted recommendation 3 and stated that clear procedures and responsibilities have been put in place with sections/units through meetings and informal training to avoid mistakes in attendance recording.* Recommendation 3 remains open pending submission to OIOS of documentation showing the establishment of oversight mechanisms on the recording of time and attendance at individual sections.

21. *The BINUB Administration accepted recommendation 4 and stated that hazard pay has been discontinued since May 2007.* This recommendation has been overtaken by the discontinuation of hazard pay in the Mission in May 2007. Hence, it will be closed without implementation.

C. Management of Medical Insurance Plan

Inadequate oversight of MIP processes

22. The Personnel Section is responsible for administering the Medical Insurance Plan (MIP), including enrolling subscribers and their eligible family members, screening and processing their claims, and maintaining appropriate records in accordance with ST/AI/343 dealing with MIP. The administering office is also responsible for ensuring compliance by subscribers with MIP rules and avoiding abuse of the plan. However, the audit found that the Personnel Section did not:

- Establish clear procedures and guidance on processing MIP claims to allow staff to properly carry out their duties, including:
 - Certifying individual claims exceeding an amount equivalent to twice the MIP reference salary, which, according to paragraph 5.4 of ST/AI/343, are considered to have reached a threshold meriting special attention;
 - Defining reasonable and customary medical expenses;
 - Monitoring individual claims to ensure that their cumulative amount for a calendar year does not exceed the established limit.
- Set the MIP claim financial limit in accordance with the DPKO Human Resources Manual. According to ST/AI/343 and the MIP Guidelines, a locally-recruited staff member enrolled in the MIP scheme is entitled to the reimbursement of his medical claims up to the limit of four times the MIP reference salary (or four times the monthly net base salary at the top step of the highest regular General Service level of the duty station scale) in a calendar year or about \$9,200 in 2005. Instead, the limit was set using a multiplier of six, equivalent to a cap of \$13,800

without approval by the CCPO or any documentation substantiating the change in policy; and

- Adequately supervise the work of staff responsible for the processing of MIP claims.

Role of the Medical Unit

23. Except for medical evacuation cases, MIP claims were processed almost entirely by the Personnel Section, without the involvement of the Medical Section, specifically in the following areas:

- Defining “reasonable and customary” costs (in reference to ST/AI/343, 4.1) for the various recurring types of treatment in a mission area such as the costs associated with maternity;
- Certifying individual claims exceeding an amount equivalent to twice the MIP reference salary, that, according to ST/AI/343, 5.4, are considered “to have reached a threshold that merits special attention”;
- Establishing and/or approving a list of recommended medical practitioners, hospitals and pharmacies;
- Providing advice in respect of any claim that “appears unreasonable or questionable, whether in terms of the institution or professional services concerned, the nature or treatment of the illness or the costs incurred” (ST/AI/343, 5.3).

Absence of MIP documentation prior to July 2005

24. The filing system for MIP claims was initiated in July 2005. No monthly lists of claims were maintained prior to July 2005. Hence, OIOS was unable to assess whether all claims prior to July 2005 were properly filed or processed.

Recommendations 5 to 7

The BINUB Administration should:

(5) Ensure that the established guidelines for the administration of the medical insurance plan for national staff, including the setting of claim limits, are strictly complied with. Accordingly, a mechanism should be established to ensure that the total cumulative amount pertaining to a staff member’s claims for a calendar year does not exceed the established limit.

(6) Involve the Medical Section in processing medical insurance plan claims, particularly with regard to certifying medical claims that merit special attention, as defined in paragraph 5.4 of ST/AI/343 (Medical Insurance Plan for

Locally Recruited Staff at Designated Duty Stations Away from Headquarters).

(7) Should ensure that the Personnel Section strengthens internal controls over the processing of medical insurance claims such as the supervision of critical activities relating to the medical insurance plan, systematic identification and verification of claims that have reached the reimbursable limit or claims that merit special attention.

25. *The BINUB Administration accepted recommendation 5 and stated that internal controls over the processing of MIP claims have been reinforced. Informal training/coaching of staff responsible for the MIP process was carried out. A spreadsheet on the cumulative amount is used to ensure that the established annual MIP claims limit is not exceeded. Recommendation 5 remains open pending receipt of documentation from the Mission showing the establishment of the MIP claim financial limit.*

26. *The BINUB Administration accepted recommendation 6 and stated that the Medical Section has been requested to certify medical claims of locally-recruited staff. Recommendation 6 remains open pending submission to OIOS of documentation formally establishing the certification authority of the Medical Section.*

27. *The BINUB Administration accepted recommendation 7 and stated that the Personnel Section has taken all necessary steps for strengthening of internal controls over the processing of medical insurance claims to comply with this recommendation. Based on the action taken by BINUB, recommendation 7 has been closed.*

D. Management of contributions and benefits of the United Nations Joint Staff Pension Fund

28. In general, ONUB had established adequate procedures for the enrollment of newly-recruited national staff into the UNJSPF. OIOS' sample verification of IMIS Personnel Actions showed no exceptions. However, a review of separation procedures showed a significant lapse in the completion of the required UNJSPF procedures. Since the inception of ONUB, the Personnel Section did not complete and submit to the UNJSPF the separation notification form PF.4 for separated national staff. The situation was brought to the attention of ONUB Administration by the UNJSPF in February 2006 (with reminders in April and June 2006) but was not acted upon until January 2007.

29. The then Chief, National Staff Unit stated that she was not aware of the requirement to submit the PF.4 form upon the separation of national staff, and that she was under the impression that these forms were prepared by UNHQ. Upon the request of the ONUB Personnel Section, the UNJSPF had provided a list of 46 ONUB national staff for whom the separation forms were not submitted. At the time of the audit, the Personnel Section established adequate

controls for the separation of national staff in 2007, and was working on regularizing the outstanding cases, as per the UNJSPF list.

V. ACKNOWLEDGEMENT

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

STATUS OF AUDIT RECOMMENDATIONS

Recom. no.	C/O ¹	Actions needed to close recommendation	Implementation date ²
1	C	Action completed	Implemented
2	O	Submission of documentation to OIOS showing the approval of DPKO and the Controller of the retroactive payment of national staff entitlements	October 2007
3	O	Submission to OIOS of documentation showing the establishment of oversight mechanisms on the recording of time and attendance at individual sections	Not provided
4	C	Action completed	Implemented
5	O	Submission to OIOS of documentation showing the establishment of the MIP claim financial limit	Not provided
6	O	Submission to OIOS of documentation formally establishing the certification authority of the Medical Section	Not provided
7	C	Action completed	Implemented

¹ C = closed, O = open

² Date provided by BINUB in response to recommendations

Process flow in establishment, processing, calculation and payment of the national staff entitlements

	Entitlement established by	Entitlement processed by	Entitlement calculated and paid by
Salary	<p>Personnel Section Condition: initial recruitment Action: -Recruitment request and proposed job description received from substantive unit; -Recruitment request and proposed job description reviewed and level of post determined; -Vacancy announcement issued; -Candidates interviewed and selected; -Letter of Appointment issued and signed by successful candidate; -New staff member is established in IMIS -Personal Action (PA) raised and sent to Finance Section</p>	<p>Finance Section Action: new staff is established in Progen (computerized payroll system)</p>	<p>Finance Section Action: Payment is computer-generated in Progen</p>
Recruitment Allowance	<p>Personnel Section Condition: initial recruitment Action: -Relevant experience of a candidate is assessed and the level of recruitment allowance is established -PA raised and sent to Finance Section</p>	<p>Finance Section Action: Level of recruitment allowance is established in Progen (computerized payroll system)</p>	<p>Finance Section Action: Payment is computer-generated in Progen</p>
Dependency / Family Allowance	<p>Personnel Section Condition: receipt of proof of dependency from staff member Action: -Proof of dependency reviewed; -PA raised and sent to Finance Section</p>	<p>Finance Section Action: Eligibility to dependency benefits is established in Progen (computerized payroll system)</p>	<p>Finance Section Action: Payment is computer-generated in Progen</p>
Hazard Pay	<p>Personnel Section, monthly Condition: presence of staff member at work Action: -Time and attendance records (T/A) received from substantive units and reviewed.</p>	<p>Personnel Section, monthly (for prior month), including calculation of amounts to be paid. Action: -Number of days present at work counted for each staff member; -Amounts of hazard pay calculated for each staff member; -Memo to Finance Section sent (list of staff, number of days, amounts of hazard pay)</p>	<p>Paid by Finance Section Action: -Verification of calculation; -Manual input into Sun System; -Payment is generated by Sun System; -Journal Voucher transaction to Progen.</p>
Overtime / Compensatory Time Off	NOT ESTABLISHED IN ONUB	NOT ESTABLISHED IN ONUB	NOT ESTABLISHED IN ONUB
Night Differential	<p>Personnel Section, monthly Condition: scheduled night-time work at specific functions. Action:</p>	<p>Personnel Section, monthly Action: -Eligibility to night differential verified; -Number of night working hours counted;</p>	<p>Finance Section Action: -Calculation of amounts of night differential; -Manual input into Sun System.</p>

	-Records of night work are received from substantive units and reviewed.	-Memo to Finance Section sent (list of staff, number of hours).	-Payment is generated by Sun System; -Journal Voucher transaction to Progen.
Participation in JSPF (staff member contributions)	<p>Personnel Section Condition: recruitment over 6 months Action: -UNJSPF form is completed by staff member and sent to UNJSPF through the Personnel Section; -PA raised and sent to Finance Section.</p> <p>Personnel Section Condition: separation from service Action: -UNJSPF form is completed by staff member and sent to UNJSPF through the Personnel and Finance Sections.</p>	<p>Finance Sections Action: monthly deductions are established in Progen</p>	<p>Finance Section Action: Deduction is computer-generated in Progen</p>
Participation in JSPF (pension benefits)	<p>Personnel Section Condition: initial recruitment, staff member did not choose to be exempted from MIP Action: -MIP form is completed by the staff member and a copy is forwarded to Finance Section</p>	UNJSPF (outside the scope of the audit)	UNJSPF (outside the scope of the audit)
Participation in MIP (staff member contributions)	<p>Personnel Section Condition: receipt of a medical claim from staff member Action: -MIP form (envelope) is filled by staff member, the original of paid bills are attached.</p>	<p>Finance Sections Action: monthly deductions are established in Progen</p>	<p>Finance Section Action: Deduction is computer-generated in Progen</p>
Participation in MIP (reimbursement of medical expenses)		<p>Personnel Section Action: - The bills are verified by the Personnel Assistant and the amount of reimbursement is determined; -The amount of reimbursement is approved by OIC-National Staff or CCPO; -The list of MIP forms submitted this month is compiled; -At the end of the month the list and MIP forms (envelopes) are sent to the Finance Section.</p>	<p>Finance Section Action: -Verification of calculation on individual forms; -Manual input into Sun System; -Payment is generated by Sun System; -Journal Voucher transaction to Progen.</p>

UNITED NATIONS



OIOS Client Satisfaction Survey

Audit of: National staff payroll, entitlements and other payments in ONUB

(AP2006/620/04)

	1	2	3	4	5
By checking the appropriate box, please rate:	Very Poor	Poor	Satisfactory	Good	Excellent
1. The extent to which the audit addressed your concerns as a manager.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. The audit staff's understanding of your operations and objectives.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Professionalism of the audit staff (demeanour, communication and responsiveness).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. The quality of the Audit Report in terms of:					
• Accuracy and validity of findings and conclusions;	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Clarity and conciseness;	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Balance and objectivity;	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Timeliness.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. The extent to which the audit recommendations were appropriate and helpful.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. The extent to which the auditors considered your comments.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Your overall satisfaction with the conduct of the audit and its results.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Please add any further comments you may have on the audit process to let us know what we are doing well and what can be improved.

Name: _____ Title: _____ Date: _____

Thank you for taking the time to fill out this survey. Please send the completed survey as soon as possible to:

Director, Internal Audit Division, OIOS

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