



INTERNAL AUDIT DIVISION

OFFICE OF INTERNAL OVERSIGHT SERVICES

AUDIT REPORT

Audit of UNHCR Official Travel

18 October 2007

Assignment No. AR2007/161/3

United Nations  Nations Unies
INTEROFFICE MEMORANDUM MEMORANDUM INTERIEUR

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

TO: Mr. António Guterres, High Commissioner
A: United Nations High Commissioner for Refugees

DATE: 18 October 2007

REFERENCE: AUD- IAD: (07- 00632)

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



SUBJECT: **Assignment No. AR2007/161/04 – Audit of UNHCR official travel**

OBJET:

1. I am pleased to present the report on the above-mentioned audit, which was conducted between February and April 2007.

2. Based on your comments, we are pleased to inform you that we will close recommendations 4 and 10 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 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 2, 5, 8 and 13), 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. L. Craig Johnstone, Deputy High Commissioner, UNHCR
Ms. Judy Cheng-Hopkins, Assistant High Commissioner, UNHCR
Mr. Colin Mitchell, Controller and Director, DFAM, UNHCR
Ms. Karen Farkas, Deputy Controller, DFAM, UNHCR
Mr. Swatantra Goolsarran, Executive Secretary, UN Board of Auditors
Mr. Byung-Kun Min, Programme Officer, OIOS
Ms. Maha Odeima, Audit Coordinator, UNHCR
Mr. Anders Hjerstrand, Chief, Geneva Audit Service, 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

Audit of UNHCR official travel

The Office of Internal Oversight Services (OIOS) conducted an audit of UNHCR official travel between February and April 2007. The major objective of the audit was to assess the administration of official travel in the following areas: (a) compliance with relevant rules and procedures; (b) adequacy of guidance and procedures in place; (c) adequacy and effectiveness of internal controls; and (d) reliability and integrity of data. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

OIOS assessed within the scope of the audit the internal controls of the UNHCR Travel and Visa Unit (T&VU) by reviewing records and data relating to the administration of travel claims in 2005 and 2006 with a total expenditure of \$74 million. The administration of travel claims was assessed as average. It was overall adequately run and although the majority of key controls were applied, the application of certain important controls lacked consistency and effectiveness.

The revised travel process, introduced in May 2006, clearly simplified the travel claim procedures resulting in a significant decrease in the average processing time from 126 days to 14 days. This is a very positive result.

The travel process could be further improved by strengthening internal controls, including: more timely submission of travel claims and expediting the recovery of outstanding receivables. As at 31 March 2007, 51 per cent of travel claims had not been submitted within 15 days after the completion of the travel and \$0.5 million in outstanding travel advances had not been recovered. While the recovery of outstanding advances should have been initiated after 90 days, the actual recovery time ranged from 90 days to 15 months. Staff members had sometimes already left the Organization by the time the recovery process was initiated.

Accurate and complete data was not always included on travel documents and supporting information was sometimes missing. In addition some 5 per cent of the travel claims reviewed showed errors in the calculations made.

OIOS found that present policies and procedures relating to consultant travel as well as "the most direct route against the least costly fare" policy were not always adhered to. In addition, the wealth of management information available at the Travel Agent was not effectively used.

OIOS made recommendations to strengthen internal controls by: enforcing the 90-day recovery period for travel advances; taking action to ensure accurate and complete information is provided by staff members; reviewing and recalculating the errors found by OIOS and taking appropriate action; clarifying and disseminating the policies relating to consultant travel; and, obtaining reports from the Travel Agent in order to better monitor travel from a management perspective.

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I. INTRODUCTION

1. The Office of Internal Oversight Services (OIOS) conducted an audit of UNHCR Official Travel between February and April 2007 including the contract with the Travel Agent. Travel is administered by the Travel and Visa Unit (T&VU) of the Division of Financial and Administrative Management (DFAM).

2. On 1 May 2006, UNHCR's travel reform came into force (IOM/FOM 37/2006). The reform aimed to streamline the travel process by implementing some of the recommendations made by the Joint Inspection Unit (JIU/2004/10) and by incorporating best practices applied by sister agencies. Further reforms are to be introduced with the implementation of the Travel and Expenses module of the Management System Renewal Project (MSRP - Phase II).

3. The main changes in the travel process introduced by the reform were: Travel Request Authorization (TRA) and travel claims are no longer routed through UNOG for signature and through Payroll for the obligation of funds; all travel is expensed immediately (individual TRAs (PT8s) are no longer encumbered as an obligation but recorded as expenditure upon disbursement); authorized travel expenses including terminal expenses are calculated and disbursed to the traveller before departure; and if there is no change in the approved travel request, no claim needs to be submitted.

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

II. AUDIT OBJECTIVES

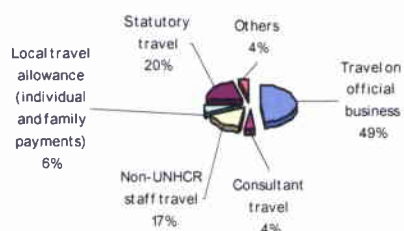
5. The major objective of the audit was to assess the administration of UNHCR official travel in the following areas:

- Compliance with relevant rules and procedures;
- Adequacy of guidance and procedures in place;
- Adequacy and effectiveness of internal controls; and
- Reliability and integrity of data.

III. AUDIT SCOPE AND METHODOLOGY

6. The audit reviewed the 2005 and 2006 travel expenditures of \$52 million and \$46 million respectively, excluding statutory travel (Home Leave, Education Grant, medical evacuation, etc. which amounted to approximately \$12 million in both years), which was not included in the scope of the audit, as it has been (or will be) separately reviewed as part of related entitlement audits.

Travel Expenditure 2005



Travel Expenditure 2006

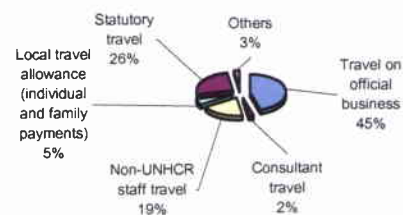


Figure 1: 2005 and 2006 Travel Expenditures

7. For 2005, approximately 2,500 PT8s were issued (relating to official travel and consultants travel); 260 (including the related travel claims) were selected and reviewed. For 2006 approximately 2,000 PT8s were issued and 200 were selected and reviewed. Some 300 of the cases reviewed covered the period before the travel reform (260 for 2005 and 50 for 2006); the rest of the cases (150) covered the period after the reform.

8. The audit methodology comprised: (a) a review of policies and procedures, administrative guidelines and analysis of data available from MSRP and other sources; (b) interviews with responsible personnel; (c) an assessment of the effectiveness of internal controls; and (d) observations and verification of processes, as appropriate.

IV. AUDIT FINDINGS AND RECOMMENDATIONS

A. Administration of travel claims

Submitting of travel claims and recoveries

9. In accordance with Section 11.1 of ST/AI/2006/4 on 'Official Travel', dated 27 November 2006; paragraph 7.1.42 of the UNHCR Staff Administration and Management Manual (SAMM), and most recently IOM-FOM/37/2006, on 'UNHCR Headquarters Travel Reform – Phase I' dated 13 April 2006, staff members shall submit their travel claims within two calendar weeks (15 days) after completion of the travel.

10. OIOS found that of the travel claims submitted between 1 January 2005 and 31 March 2007, only 49 per cent was submitted within the required two weeks (15 days). The average time to submit the remaining 51 per cent was 56 days, and some of these were submitted more than 12 months after the completion of the travel. The latter claims often created problems in terms of incorrect or incomplete supporting documentation. OIOS acknowledges that some UNHCR staff members undertake a considerable amount of travel, but the timeframe for the submission of claims should nevertheless be respected.

Overall, this will ensure a more efficient process as the supporting documents are readily at hand and there is less chance that they are misplaced or lost.

11. UNHCR has established a 90-day deadline that triggers the recovery of unclaimed advances paid to the staff member. This timeframe was not always respected, with the initiation of the recovery process ranging from 90 days to 15 months. OIOS suggested that consideration be given to reducing the timeframe. In any case the 90-day deadline should be adhered to regardless of excuses and/or arguments put forward by staff members to postpone recovery.

12. In March 2007, there was over \$500,000 in unsettled travel advances outstanding. As at 31 March 2007, 47 travel advances totalling \$133,500 for the period between 1 January 2006 and 18 October 2006 were outstanding. Of those 47 (relating to 39 staff members), 11 could no longer be processed because the staff members had already left the Organization (the claims amounted to \$41,486). For the period between 19 October 2006 and 31 December 2006 the deadline for recovery had been set at 31 March 2007, and an amount of \$191,000 (relating to 48 staff members) was still outstanding.

13. In addition, based on the T&VU's database and in the absence of corresponding MSRP data, OIOS found that \$220,000 was still outstanding for 2005 including \$42,600 relating to advances paid that had been outstanding for over two years and could no longer be recovered.

14. According to the related job description, the Administrative Officer (P-3) monitors the workload and organizes a collection of relevant work statistics. OIOS noted that the follow-up and monitoring of the processing of travel claims and the related recoveries needed strengthening, mainly based on the unsettled travel advances still outstanding from 2005.

Recommendations 1 and 2

(1) The UNHCR Division of Financial and Administrative Management should remind staff of their responsibility to submit travel claims within 15 days after completion of travel, in accordance with Section 11.1 of ST/AI/2006/4 on 'Official Travel', dated 27 November 2006, and paragraph 7.1.42 of the UNHCR Staff Administration and Management Manual.

(2) The UNHCR Division of Financial and Administrative Management should initiate recoveries in a timely manner, and respect without exception the 90-day deadline established for recovery of unsettled travel advances.

15. *The UNHCR DFAM accepted recommendations 1 and 2 and acknowledged that the UN standard for submitting travel claims is two calendar weeks, but argued that the officially published practice in UNHCR (based on the emergency orientation of the organization and the sheer volume of travel of many of its staff) had been 90 days for many years. DFAM also suggested revising*

travel procedures and requiring travel claims to be submitted within a maximum of 45 days from the end of travel, with a written reminder being sent to the staff member on the 30th day. OIOS takes note of DFAM's comments but reiterates that the official instructions and guidance issued to UNHCR staff outlines that travel claims should be submitted within 15 days. With regard to the deadline for recovery of unsettled advances, OIOS appreciates the suggested reduction of the deadline to 45 days. Recommendation 1 remains open pending confirmation that staff members have been reminded of their responsibilities to meet established time-lines for submission of the travel claims as outlined in UNHCR's official instructions and guidelines. Recommendation 2 remains open pending the issuance of the revised policy guidelines informing all staff of the tighter deadlines for recovery of outstanding travel advances.

Processing of travel claims

16. The 2006 travel reform has clearly simplified the travel claim process resulting in a decrease in the average processing time from 126 days to 14 days. This is a very positive result.

17. OIOS' review of the documentation before the reform found that the availability of information could be improved and internal controls were weak at times. For example, the purpose of the travel was often vague and ambiguous and reasons for extended missions were not always documented. The Travel Request Authorization (TRA) form did not consistently include the number of participants, and many claims lacked the required supporting documentation such as boarding passes, hotel bills and/or attestations for reimbursement of DSA at higher rate. In other cases the justification for payment of DSA at a higher rate was not convincing. Also, it was not always clear whether staff members were invited for specific conferences and/or whether such invitations covered (some) costs and/or whether these costs were actually reimbursed to UNHCR. OIOS found a case where a staff member extended his mission without attaching supporting documentation to substantiate approval.

18. Since the travel reform, the original signed PT8 is the only document all staff are obliged to submit when the travel is undertaken, which includes their sign-off on advances received. OIOS found that some staff claimed to have lost their original signed PT8, or simply did not submit it. Also, for a number of PT8s the documents relating to advances paid in the field were not attached and could not be retrieved. One staff member who had neither submitted his travel claim nor the signed original PT8 even argued that the T&VU should process the claim on the basis of his own 'certification' by e-mail that he had undertaken the travel. This was communicated to the T&VU 10 months after the completion of the travel and only when the Unit had informed the staff member that a recovery of the outstanding amount would take place.

Recommendation 3

(3) The UNHCR Division of Financial and Administrative Management should remind staff of their responsibility to provide accurate and complete information on the Travel Authorization form regarding

the purpose of the mission and the proposed number of participants. Supporting documents, in particular hotel bills and attestations relating to the justification for the payment of DSA at a higher rate and the original signed Travel Authorizations should be complete and submitted in a timely manner.

19. *The UNHCR DFAM accepted recommendation 3, but was of the opinion that it was not the responsibility of the T&VU to establish the necessity of the mission and whether the number of participants was justified. DFAM highlighted that the majority of cases mentioned by OIOS dated back to the time before the travel reform, when the T&VU was understaffed and had just taken over the travel process from the United Nations Office at Geneva (UNOG). OIOS agrees that it is the individual staff member's responsibility to provide accurate and complete information in the TRA form, but reiterates that DFAM has a responsibility to promote best practices and compliance with rules and procedures to ensure that internal controls throughout UNHCR are systematically applied and strengthened. Recommendation 3 remains open pending evidence that staff members have been reminded of their responsibilities to provide complete and accurate information with regard to official travel entitlements.*

20. It is standard practice of the T&VU to return to the staff member original claims, including attachments, when they have been incorrectly filled in or when supporting documents are missing. OIOS found, however, that such claims were on some occasions lost and, as no copies were made at the T&VU, there were no documents left to settle or recover the claim.

Recommendation 4

(4) The UNHCR Division of Financial and Administrative Management should consider keeping the original documents of incomplete travel claims received, and return only copies to the traveller to prevent loss and further delay in processing the claim.

21. *The UNHCR DFAM accepted recommendation 4 and stated that it has been implemented. Based on the response, recommendation 4 has been closed.*

22. OIOS found calculation errors in 5 per cent of the sampled travel claims. In several claims the DSA had been wrongly calculated, either because an incorrect rate had been used or because the number of travel days was wrong. Other errors included: amounts claimed did not match the authorized itinerary; incorrect payments were made with regard to hazard pay; and entitlements were miscalculated when accommodation and meals (packages) were provided. All erroneous calculations found by OIOS have been resubmitted to the T&VU for recalculation and recovery/reimbursement, where the amount was in excess of \$30.

Recommendation 5

(5) The UNHCR Division of Financial and Administrative Management should review and recalculate all miscalculated claims identified by OIOS and take action to recover any overpayments made where appropriate.

23. *The UNHCR DFAM accepted recommendation 5 and stated that all claims identified by OIOS have been reviewed and the results have been submitted to OIOS separately. OIOS takes note that most of the cases identified have been reviewed, but the exercise still needs to be completed. Recommendation 5 remains open pending the completion of the review and provision of evidence that action has been taken where necessary.*

24. OIOS found some internal control weaknesses relating to consultant travel. For example, some of the PT8s were backdated and processed after the mission had taken place. One consultant was working without a contract when the claim was processed and some were paid their final fees without having submitted their travel claim, or at least before the travel claim was settled. Even though consultants are not entitled to fly business class according to UNHCR's instructions, OIOS noted that a few consultants had been allowed this entitlement.

Recommendation 6

(6) The UNHCR Division of Financial and Administrative Management should clarify and disseminate its travel policy regarding consultants, ensuring that travel advances are not paid without a contractual agreement and that final payments are not made before pending travel claims have been settled.

25. *The UNHCR DFAM accepted recommendation 6, but stressed that the respective Bureaux and Divisions are responsible for the finalization of consultants contracts, as well as their final payments. The travel guidelines for consultants are still in progress and are expected to be issued in 2008. OIOS is aware of the delegated roles of the Bureaux and Divisions. However, DFAM has a responsibility to advocate adherence to rules and procedures and to promote the need for the establishment of sound internal controls. Recommendation 6 remains open pending receipt of a copy of the revised travel guidelines for consultants.*

26. In general OIOS found that the TRA was signed by those responsible (traveller, supervisor, service head and budget unit). On some occasions however, the traveller and/or the responsible manager had not signed the TRA or the TRA certification.

Recommendation 7

(7) The UNHCR Division of Financial and Administrative Management should remind certifying

officers of their responsibility to duly certify Travel Authorizations.

27. *The UNHCR DFAM accepted recommendation 7 and stated that the T&VU will endeavour to comply with established procedures. Recommendation 7 remains open pending a copy of a communication by DFAM (through Revision No.3 of the Travel Reform) reminding certifying officers of their responsibilities.*

28. The journeys officially involving a flying time that exceeds nine hours are set out in Geneva Instruction OI/Geneva/133/Rev.8 (latest update Rev. 10, dated 24/01/06). Staff members may fly business class on journeys actually involving more than nine hours of flying time, as well as on journeys mentioned in this instruction (many of which involve an actual flying time of less than nine hours). OIOS found that even though Dubai, with an actual flying time of 6:50 hours is not mentioned in the Geneva Instruction, some staff members were still flying business class to Dubai resulting in additional cost to the Organization.

29. Further, OIOS found that on occasion, unsubstantiated decisions made by staff members resulted in unnecessary costs. For example, a staff member flying business class could have saved \$2,500 by taking an earlier flight, but the staff member refused to do so as “it would seriously affect the minimum time required for the mission.” In OIOS’ view, based on the relevant documents, the more economical option would not have seriously affected the mission, particularly as another person participating in the mission was scheduled to arrive even later. Moreover, the same staff member changed the return date of the mission for no clearly documented reason, again incurring additional costs.

30. To ensure that the ‘least costly fare’ principle is complied with, it is necessary that all itineraries clearly mention the cost of the fare chosen by the staff member as well as the least costly fare recommended by the Travel Agent. The T&VU should then record the least costly fare as the maximum fare that should not be exceeded. Based on the information available, it should consequently be the UNHCR budget holder/manager’s responsibility, rather than the staff member’s, to certify and justify travel undertaken by any other than the most economical route.

Recommendation 8

(8) The UNHCR Division of Financial and Administrative Management should ensure that all travel is undertaken at the most direct route against the least costly (most economical) fare. The Travel Agent should issue the least costly fare on each itinerary, so that the budget holder can certify travel cost against that amount only, or take the responsibility for certifying the more costly travel.

31. *The UNHCR DFAM accepted recommendation 8 and stated it was already the practice to ensure that all travel is undertaken at the most direct route against the least costly fare. For the future the Travel Agent will be requested to indicate the cheapest available fare on the travel itinerary/booking*

form. Also, through Revision No. 3 of the Travel Reform, all cases where the staff member insists on a more expensive fare will be referred back to the Bureau/Division for approval and appropriate written explanation. Recommendation 8 remains open pending receipt of a copy of Revision No. 3 of the Travel Reform.

32. OIOS' reviewed a sample of PT8s that included private travel and verified the travel dates indicated against the staff members' annual leave records. In some of the cases reviewed, it was found that staff members omitted to request annual leave. Consequently leave was taken without written approval and not recorded.

Recommendation 9

(9) The UNHCR Division of Financial and Administrative Management in conjunction with the Division of Human Resources Management should remind staff and certifying officers that all annual leave, including leave taken right before, after or during Official Travel be properly approved and recorded on the staff member's leave record.

33. *The UNHCR DFAM did not accept recommendation 9, stating that it is the responsibility of the Administrative Assistants of the respective sections as well as the Division of Human Resources Management (DHRM) to track a staff member's leave, and not that of DFAM. OIOS agrees that it is not directly DFAM's responsibility to monitor and track annual leave. Nonetheless, in OIOS' opinion, DFAM has a responsibility to advocate to all UNHCR staff the need to have strong internal controls in place and to emphasize compliance with rules and administrative procedures. Recommendation 9, which has been modified for clarity, remains open until UNHCR staff are reminded of their responsibility to ensure annual leave is properly approved when it coincides with Official Travel.*

Filing

34. For most cases related to the period before the reform, the PT8s and copies of the travel claims were filed together by PT8 number. OIOS found, however, that a copy of the travel claim or cancellation form was not always attached to the PT8, making it harder to review and follow up on. After the reform, the PT8s and travel claims were filed separately, the former by PT8 number, the latter by voucher number. Though most of the travel claims for that period could eventually be found, it was a cumbersome process, as no reference was made to the corresponding voucher numbers in the PT8 files.

Recommendation 10

(10) The UNHCR Division of Financial and Administrative Management should file travel authorizations and travel claims in such a way that they are easy to retrieve.

35. *The UNHCR DFAM accepted recommendation 10 and stated that the T&VU has grouped all Travel Authorizations and Certified PT8s in one file and Travel Authorizations with Travel Claims in another file. All supporting documentation in respect of a specific mission is currently in one location. Based on this response, recommendation 10 has been closed.*

B. Data management

36. The T&VU's database holds a wealth of information and can provide relevant statistics for travel management and budget control.

37. OIOS found that the report generation capability in the T&VU should be enhanced, either by further developing the database application or by providing additional training in database management. OIOS' requests for data from the system were not always easily obtained. Once OIOS received a copy of the database in Access, and created its own queries, it found that it was a user friendly database and all queries could be easily run, providing information by staff member, terminal expenses, etc.

38. OIOS established, based on its review of the database that the data included could have been better maintained and more regularly updated.

Recommendation 11

(11) The UNHCR Division of Financial and Administrative Management should review and strengthen the management of the database and ensure that the data in the database is accurate and reliable.

39. *The UNHCR DFAM accepted recommendation 11 and stated that they will endeavour to keep the database more up-to-date. Recommendation 11 remains open pending confirmation that the management of the database has been improved.*

C. Human resources management

40. A P-3 Administrative Officer heads the T&VU. OIOS, in reviewing some of the correspondence forwarded to the T&VU, was concerned in a few cases with the tone and content of it. Some staff tried to exercise their seniority and attempt to impose their authority on the Administrative Officer. In such cases, the Administrative Officer was simply competently carrying out functions to ensure quality control and adherence to UNHCR travel related rules and procedures. OIOS suggested bringing travel claims to the attention of the Controller, when undue pressure is used to process travel claims without the proper documents.

Recommendation 12

(12) The UNHCR Division of Financial and Administrative Management should ensure at all times that

UNHCR's rules and procedures relating to travel are complied with. Exceptions to these rules should only be granted and processed after written approval by the Controller.

41. *The UNHCR DFAM accepted recommendation 12 and indicated that when the travel administrator is unable to negotiate a satisfactory solution within the context of the rules and regulations, the issue is systematically referred up the hierarchy in UNHCR or to the United Nations in New York.* OIOS reiterates that sufficient explanation for exceptions to the applicable Regulations and Rules needs to be documented to enable the Administrative Officer to effectively carry out his/her functions. Recommendation 12 remains open pending receipt of a copy of the procedures for handling exceptions to applicable Regulations and Rules.

D. Travel Agent's contractual responsibilities

42. OIOS reviewed the contract between the Travel Agent and UNOG (incl. UNHCR) and noted that the management information and statistics provided for by the contract were not efficiently used. Considerable information is available from the Travel Agent's system. The contract binds the Travel Agent to provide management information and statistics and to, for instance, ensure that fares are at all times based on the most direct and economical routes. In OIOS' view, such management information should be requested and used on a regular basis to monitor the effectiveness of UNHCR travel costs. For instance, there were some 100 missions cancelled each year. It would be good to establish the related cost as well as the steps taken by the Travel Agent to avoid such costs in the future as required by its contractual agreement. Other useful information available would be: the total travel expenditure by month; the savings realized/missed & the potential savings; the top 100 travellers, the total travel expenditure by traveller, etc.

Recommendation 13

(13) The UNHCR Division of Financial and Administrative Management should reinforce the rights and management tools provided to them in the contract with the Travel Agent.

43. *The UNHCR DFAM did not respond directly to the recommendation, but stressed that it would actively participate in the new RFP exercise that will start later this year to identify a new Travel Agency.* Recommendation 13 remains open pending confirmation that relevant management information is requested from the Travel Agent on a regular basis, in order to effectively oversee and monitor travel in UNHCR.

E. Travel and Visa Unit office space

44. OIOS noted that the office space available for T&VU staff was limited. Considering the staffing levels and the fact that the office on average receives

some 52 visitors and 58 phone calls per day, the office is crowded and very noisy for the staff working there. A fairly quiet working environment is needed for staff reviewing travel claims and making calculations. Although the present surface available generally meets the required standards, consideration needs to be given to creating a separate area for daily visitors.

Recommendation 14

(14) The UNHCR Division of Financial and Administrative Management should reconsider the office space available for the Travel and Visa Unit, with the aim of creating a separate reception area for daily visitors.

45. *The UNHCR DFAM neither accepted nor rejected recommendation 14, but stated that space will be made available when a suitable location can be identified.* Recommendation 14 remains open pending confirmation that a more suitable working environment has been made available to allow the staff to concentrate when making calculations and settling travel claims.

V. ACKNOWLEDGEMENT

46. We wish to express our appreciation to the Management and staff of the UNHCR Travel and Visa Unit 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	O	Confirmation that staff have been reminded of their responsibility to meet established time-lines for submission of the travel claims.	31/12/2007
2	O	Copy of new travel policy guidelines outlining the new recovery policy.	31/12/2007
3	O	Copy of Revision No. 3 of the Travel Reform reminding staff of their responsibilities to provide complete and accurate data.	01/11/2007
4	C	Completed	Implemented
5	O	Submission of the completed review of errors found by OIOS and the action taken where necessary.	Ongoing
6	O	Copy of new travel policy guidelines for consultants.	None provided
7	O	Copy of Revision No. 3 of the Travel Reform reminding certifying officers of their responsibilities.	None provided
8	O	Copy of Revision No. 3 of the Travel Reform establishing a 'least costly fare' policy.	30/11/2007
9	O	Confirmation that staff have been reminded of their responsibility to ensure annual leave has been approved before commencing travel.	None provided
10	C	Completed	Implemented
11	O	Confirmation that steps have been taken to improve the management of the database.	Under Implementation
12	O	Copy of procedures for handling exceptions to the applicable Regulations and Rules.	None provided
13	O	Copy of procedures in place to obtain and monitor travel data and costs.	None provided
14	O	Confirmation that a suitable working environment has been found for the T&VU staff.	None provided

1. C = closed, O = open

2. Date provided by UNHCR

UNITED NATIONS



OIOS Client Satisfaction Survey

Audit of: UNHCR official travel

(AR2007/161/3)

	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: Mr. Dagfinn Knutsen, Acting Director, Internal Audit Division, OIOS, Room DC2-518, United Nations, New York, NY 10017. You can also send it via e-mail (knutsen2@un.org) or by fax (+1-212-963-2185).