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1 November 2005

TO: Mr. Bernard Cochemé  
A: Chief Executive Officer  
United Nations Joint Staff Pension Fund

FROM: Patricia Azarias, Director  
DE: Internal Audit Division I  
Office of Internal Oversight Services

A handwritten signature in blue ink that reads "P. Azarias".

SUBJECT: **OIOS Audit No. AS2005/800/2: Audit of the UNJSPF Geneva Office**

1. I am pleased to present the final audit report on the subject audit which was conducted at the Geneva Office in May 2005. The audit was conducted in accordance with the standards for the professional practice of internal auditing in the United Nations organizations.

2. We noted from your response of 5 October 2005 that you have accepted most of the recommendations. We have incorporated your comments as appropriate in the body of the report. After considering the comments, we have renumbered the recommendations and have closed recommendations 10, 11 and 13, and withdrawn recommendation 7. Recommendation nos. 4, 8, 9, 15, and 17 are considered to be in progress, and the remaining recommendations are open either pending UNJSPF's implementation action (nos. 1, 2, 12), reconsideration (nos. 3, 5) or clarification (nos. 6, 14, 16).

3. I would like to take this opportunity to thank the management and staff of the Geneva Office for the assistance and cooperation provided to the auditors in connection with this assignment.

Copy to:  
Mr. Gilbert Ferrari, Chief, UNJSPF Geneva Office  
UN Board of Auditors  
OIOS Programme Officer



**United Nations**  
**OFFICE OF INTERNAL OVERSIGHT SERVICES**  
**Internal Audit Division I**



<b>Audit subject:</b>	Audit of the UNJSPF Geneva Office
<b>Audit No.:</b>	AS2005/800/2
<b>Report date:</b>	1 November 2005
<b>Audit team:</b>	William Petersen Irene Gichinga Mariel Arcilla-Aguilar

## **Audit of UNJSPF Geneva Office (AS2005/800/2)**

### **Executive Summary**

Overall, the Geneva Office was found to be in compliance with applicable guidelines and policies. Financial and administrative procedures and reports are transparent and in compliance with regulations and rules. Allotments and expenditures data shows that proper control has been exercised. The Office has established good practices in communications and client service and is in compliance with the Quality Management Policy which views quality management as being about the Fund's overall performance in terms of timely and optimized delivery of services, cost efficiency, conformity with internal processes and decisions relating to the regulations and rules as well as client satisfaction.

Generally, the audit observed the strong commitment of the staff towards delivering quality and value added service to their clients. Also, they have made a number of initiatives geared towards helping the pensioners maximize benefits paid to them while ensuring that there is compliance with applicable rules and regulations. However, opportunities exist for optimizing the delivery of services to clients through reducing delays in payments. Although management has set quality goals for processing new benefit payments, these goals had not yet all been achieved. As of the end of the biennium 2002-2003, Geneva payments were made in an average of about 9 days after receipt of the full separation file, and in New York the average was 18 days. The Fund may also benefit by looking into possibilities of involving the Geneva Office in the Certificate of Entitlement process.

The UNJSPF secretariat has developed a payroll business continuity plan which, when and if required, would enable the Geneva Office to process and disburse a replicate of the prior month's payroll to JP Morgan Chase. OIOS believes that the development and testing of this payroll continuity plan is an important development in overall business continuity planning, and is of the opinion that UNJSPF should further study the structure of the offices in New York and Geneva to determine whether further replication of functions would be advisable in order to provide the Fund with needed business continuity and disaster recovery capability.

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## I. INTRODUCTION

1. The UNJSPF Office in Geneva was established in 1975 to facilitate the Secretariat of the UNJSPF in New York in servicing the participants who worked in Europe. In this regard, some functions of the UNJSPF Secretariat in New York were decentralized to the Office.
2. The enhancement of the role of the UNJSPF Geneva was initiated in the early 1990's to take advantage of (a) geographical proximity and time zones; (b) language commonality and (c) familiarity of national and banking practices, laws and regulations in the region. Geneva Office was assigned, through successive phases, the responsibility of processing more pension entitlements for the UN and member organizations located in Europe, Middle East and Africa. In Phase I, Geneva Office provided services for the participants in an additional 7 member organizations and 9 UN offices. In Phase II, UNESCO and ILO were assigned to the Geneva Office. Under the phase 3 (biennium 2004-2005), the benefit recalculation process (540 work types: survivor benefit and 524 work types: two-track implementation) has been assigned to Geneva Office for the beneficiaries residing in its regions of responsibility.
3. As a result of the phase 2 enhancement of the Geneva Office for the biennium 2002-2003, the workload increased by 42.5 per cent for benefit processing. For the year 2004, there was a further 17.4 per cent increase in benefits processed in Geneva over 2003, which was on top of a 10 per cent increase over the previous year. In 2003, the Geneva Office was paying benefits within 8 days, 13 days in 2004 and averaging 38 days in the first quarter of 2005. The increase in processing time is mainly due to the significant increase in the 500 series cases which included death cases and two-track cases involving significant manual work. At the time of our audit, there were 1,034 backlogged two-track cases. The backlog has now increased to the extent that two-track cases remain outstanding for up to 6 months.
4. The Participation, Entitlement and Contributions Section (PECS) of the Geneva Office is currently responsible for servicing participants and beneficiaries for 17 agencies and 12 main United Nations offices (refer to Annex). The Geneva Office also services those peacekeeping missions whose headquarters of which are located in Europe, the Middle East and Africa. The beneficiary population serviced by the Geneva Office has increased from approximately 8,000 in 1987 to 40,000 in 2004.
5. Based on the organizational structure as of April 2004, the Geneva Office had 22 posts. The Chief of the Office, assisted by an Administrative Assistant, supervises the two main sections i.e. the Finance and Information System Section (6 encumbered posts and one vacant post) and the Participation, Entitlements and Contributions Sections (13 posts). One central payroll is maintained for the UNJSPF beneficiaries and it is processed by the New York office.
6. Quality management is considered a key component of the first management charter presented to the Standing Committee of the Pension Board in July 2001. The main goal is to ensure that there is no more than one month's delay between the last salary and the first benefit payment. When all documents for separation, including payment instructions, have been received, the Fund has made a commitment to pay monthly benefits, as well as lump sums and withdrawal settlements, within 15 working days after receipt. These goals had not yet all been

achieved; as of the end of the biennium 2002-2003, Geneva payments were made in an average of about 9 days after receipt of the full separation file, and in New York the average was 18 days.

## **II. AUDIT OBJECTIVES**

7. The audit objectives were to (a) assess the appropriateness and effectiveness of internal controls applied by the UNJSPF Geneva Office in ensuring (i) that correct pensions are paid to the right people in a timely manner (ii) the reliability and integrity of information; and (iii) quality client service; and (b) evaluate the appropriateness of the organizational structure of the office and terms of reference with the UNJSPF Secretariat and determine if the established policies and procedures are being adhered to. Also, the audit reviewed the status of previous recommendations.

## **III. AUDIT SCOPE AND METHODOLOGY**

8. This audit focused on the submission of separation documents, benefit processing (particularly the 300, 400 and 500 series work types with a particular emphasis on the two-track system), retirement and survivor's benefit processing, and overpayments.

9. The audit included reviewing and assessing the soundness of internal controls over case processing so as to ensure their adequacy and effectiveness in meeting the quality and timeliness objectives of the Fund. We interviewed key officers and support staff, conducted an assessment of and tested for compliance with relevant policy and procedures. Using IDEA generalized audit data extraction software, we obtained a random sample for detailed testing for initial retirement (WT320), surviving benefits (WT540) and two-track system (WT524) cases. The audit also reviewed compliance with leave, time and attendance and property management and inventory control policies and procedures. The audit was conducted in accordance with the standards for the professional practice of internal auditing in the United Nations Organizations.

## **IV. OVERALL ASSESSMENT**

10. Overall, the audit found that the Geneva Office is in compliance with applicable guidelines and policies. The Financial and Administrative procedures and reports were determined to be transparent and in compliance with applicable regulations and rules. A review of allotments and expenditure data showed that proper control has been exercised, and the Office has established good practices in communications and client service.

11. However, opportunities for improvement exist such as optimising delivery of services to clients through reducing delays in payments. The substantial increase in benefits processed from 2004 to 2005 in the two track system may call for management to review the impact of this growing number of cases with a view to ensuring they are not unduly delayed as well as maintaining a relative balance in workload vis-a-vis staff resources. Overpayments should be closely monitored and there may be merit in reviewing policies on collection efforts for these overpayments. The Fund may also benefit from increasing the Geneva office's involvement in the Certificate of Entitlement process.

12. The UNJSPF management has developed a payroll business continuity plan which would enable the Geneva Office to process and disburse a replicate of the prior month's payroll. OIOS considers this to be a major accomplishment, and suggests that the UNJSPF consider additional areas where the Geneva Office could be strengthened in order to enhance the Fund's business continuity and disaster recovery capability.

## V. FINDINGS AND RECOMMENDATIONS

### A. Benefits Processing

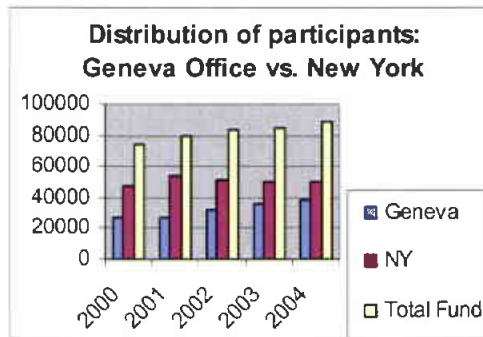
#### Balance of workload vis-a-vis staff resources

13. OIOS reviewed the activities of the Geneva Office for the period 2003, 2004 and the first quarter 2005 vis-à-vis the current staffing resources to assess its efficiency and effectiveness in carrying out its mandate. The review covered the distribution of active participants, total benefit cases processed and the staffing level of the Geneva Office, and analyzed how the Office compared to New York and to the total Fund. A five-year trend analysis was prepared for additional information.

14. The Participation, Entitlement and Contributions Section (PECS) of the Geneva Office is currently responsible for processing, revising and recalculating the various types of benefits (i.e. retirement, withdrawal settlement, surviving spouses, disability, residual settlements) and servicing participants and beneficiaries for 17 agencies (ILO, UNESCO, WHO, WIPO, ITU, WMO, IAEA, UNIDO, IMO, IFAD, ICGEB, WTO, ITLOS, ICROM, EPPO, ICC and IPU) and 12 main United Nations offices (UNOG, UNHCR, ECA, UNOV, UNON, UNEP, UNCHS, ESCWA, ICJ, UNRWA, UNCTAD (local) and UNOCHA (local)). One central payroll is maintained for the UNJSPF Geneva and New York offices.

15. The Fund recorded approximately 88,356 active participants in 2004, an increase of 3.6% from 85,245 in 2003. Of this population, Geneva Office serviced 38,600 (43.7%) in 2004, an increase of 7.8% over 35,811 (42.0%) in 2003. Additionally, New York serviced 49,756 (56.3%) in 2004, a slight increase of .7% from 49,434 (58.0%) in 2003. On a comparable basis, the staff resources at PECS, Geneva Office and PECSS, New York remained flat at 13 and 38 staff respectively for the two-year period. Details of the distribution of active participants for the Geneva and New York offices and the total participants for the last five years are shown in the chart 1 below.

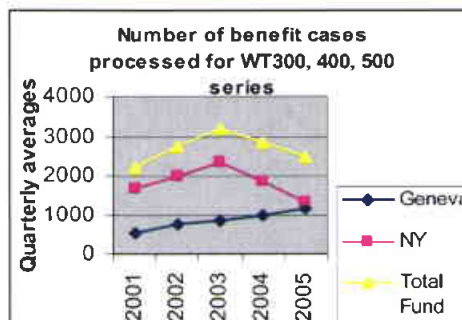
**Chart 1: Distribution of Active Participants**



16. The number of total benefits processed by the Geneva Office (WT300, WT400, WT500 series) for 2004 was 3,957, an increase of 17.4% from 3,370 in 2003 and continued to increase by 16.4% during the first quarter of 2005. This was primarily due to the escalating number of recalculation cases (WT500) which are done manually, as evidenced by an increase of 78.2% in 2004 from 2003, and 100% in the first quarter of 2005 against the same period in 2004. This growth in recalculation cases comprised mainly of two-track cases (WT524) which increased by 226.9% and processing surviving spouse benefits (WT540) which increased by 40.8% in 2005. OIOS noted that there was a gradually increasing workload per staff member from 2003 to 2005.

17. On the other hand, New York statistics showed that there was a decrease of 20.1 per cent in benefits processed from 9,386 in 2003 to 7,503 in 2004. The overall Fund total cases processed similarly showed a decrease of 10.2 per cent from 2003 to 2004. As shown in the chart 2 below, there were declining trends in cases processed for the total Fund and New York since 2003.

**Chart 2: Number of benefit cases**



18. The Geneva Office also services other retirees who may not have worked in the regions under the Office's area of responsibility but who select their country of residence within Europe, the Middle East or Africa. OIOS therefore anticipates that the number of beneficiaries that would fall under the Geneva Office could continue to increase when the active participants retire in the future, particularly if the Euro continues to strengthen against the US dollar.



## Recommendation 1

OIOS recommends that the UNJSPF management establish a system to periodically monitor the workload decentralized to the Geneva Office vis-à-vis the Office's staff resources to ensure that the resources allocated are sufficient to meet the increasing needs of the beneficiaries in Europe, the Middle East and Africa. (AS2005/800/2/001)

19. *The UNJSPF concurred with Recommendation 1 to periodically monitor the workload and resources devoted to the Geneva Office and in that regard, the Standing Committee at its June 2005 meeting recommended additional resources based on the workload statistics. The Fund further explained that monitoring the workload is a complex undertaking which requires an analysis of several elements such as, differentiating between participants of the Specialized Agencies, who have their own Staff Pension Committees (SPCs), and those of the UN family organizations, and unexpected events (mission closures in 2002 and 2003 but not in 2004, growth of two-track cases related to the weakening of the US\$ etc.) causing wide fluctuations in the workload. Moreover, as discussed in paragraph 44, the Fund's Operations Statistics Information System (OSIS) provides monthly statistics to managers for monitoring, and the Fund is developing a fuller set of indicators relating to performance measurement.*

20. OIOS acknowledges the complexities involved in workload monitoring as mentioned above. OIOS suggests that such a monitoring system separately track those cases from SPCs and the UN family in order to track estimated workloads based on normal conditions and providing allowances for extraordinary events such as mission closures. Recommendation 1 will remain open in OIOS' database pending the UNJSPF's development of the expanded set of indicators for monitoring workload and resource utilization.

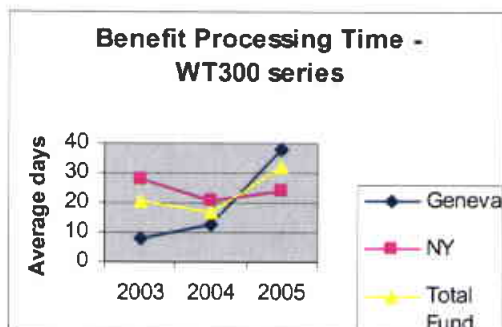
### Increase in case processing time

21. The Geneva Office prioritizes the processing of benefits as follows: (a) initial retirement (b) surviving spouse and (c) two-track cases. For control purposes, PECS utilizes a standard "work flow" sheet which summarizes the relevant points of a case prior to data entry. Beside the notes in PENSYS, the "work flow" sheet is forwarded from the Chief of PECS to the calculator, and in turn to the auditor, releaser and certifying officer. OIOS noted that the Geneva Office shared the "work flow" sheet with its agencies using it as a check list. Based on PECS' guidelines, in the case of processing initial retirement benefits, there is a 15-day benchmark between the date of receipt of all documents until the case is released for payment.

22. OIOS noted that while the 15 day benchmark had been met in the period 2003 and 2004, the results of the first quarter 2005 noted a marked deterioration in the Geneva Office's processing time to an average of 38 days. The average processing time for initial retirement benefits was 8 days for 2003, 13 days for 2004 and 38 days for 2005. The substantial delays in 2005 were mainly in processing the withdrawal settlement cases (WT310), particularly in UNON/UNEP/UNCHS offices. It was also noted that the agencies and UN offices have contributed to the overall processing delay from the time of separation, as the average time from

separation to the time the documents are forwarded to UNJSPF has increased on average from 238 days for 2003, to 241 days for 2004 and 296 days for the first quarter 2005.

**Chart 3 Case processing period for WT 300 series**



23. In view of the above, the Geneva Office requested to be apprised about the status of the results of the horizontal audit of agencies and UN offices processing times conducted by OIOS from October 2001 to April 2002. Sixteen separate audit teams took part in the project covering 21 organizational entities. The objective of the horizontal audit was to determine the causes for delays in the submission of separation documents and to identify “best practices” that could be implemented by the member organizations. The final audit report was issued on 10 September 2002. OIOS plans to address the Representatives of the UN Internal Audit Services (RIAS) concerning a possible follow-up audit of agencies and UN offices’ processing times at its next meeting in November 2005.

#### Results of case sample review

24. OIOS tested a randomly selected sample of 15 cases processed for initial retirement benefits (WT320), survivor’s benefit (WT540) and two track system cases (WT524) for the period 1 January 2004 to 31 March 2005. The sources of the data were the Operations Statistics Information System (OSIS) and Management Information Report (MIR) as provided by the Geneva Office.

25. The sample review showed that Geneva Office generally followed the regulations and rules of the Fund and their internal administrative guidelines. Initial retirement benefits are paid immediately or within the month released and certified for payment. However, the audit found that case processing time may be skewed when cases are released prior to receiving all documents. For example, case R/84810’s released date was 15 September 2004, before all documents were received on 19 October 2004; thus resulting in a negative number of processing days for this case (-34 days). This matter was brought to the attention of the Geneva Office as there is a risk that the negative numbers could affect the ageing of the cases.

26. During the interviews with the focal points in PECS, OIOS was informed that a series of retirement numbers is allocated by New York to Geneva Office, and the Chief of PECS manually assigns the numbers to cases initiated in Geneva Office. Also, OIOS determined that there are UN offices (e.g., UNHCR, ESCWA) that do not have an IMIS interface with PENSYS for

personnel actions and some agencies (e.g. IAEA, WIPO) that do not have telecommunications interfaces with PENSYS thus, necessitating manual entries or downloading of data on personnel actions, pensionable remuneration and contributions. OIOS believes that the need to manually enter data into PENSYS poses a risk of data entry errors and delays in processing the information.

#### **Recommendations 2 through 4**

OIOS recommends that the UNJSPF management:

- (i) Look into the possibility of automating the assignment of retirement numbers to improve internal control (AS2005/800/2/002);
- (ii) Put in place a mechanism to ensure that cases processing cycle steps follow a logical path and cannot result in a negative number of processing days so as to avoid skewing of case processing statistics (AS2005/800/2/003);
- (iii) Consider developing IMIS and telecommunications interfaces with PENSYS for those agencies and UN offices whose data are entered manually in PENSYS to ensure accuracy and facilitate the reconciliation process. (AS2005/800/2/004)

27. *UNJSPF accepted recommendation 2 and stated that the project of the automatic assignment of retirement numbers will be under development for the forthcoming biennium. OIOS considers this recommendation open since implementation has not started.*

28. *Concerning recommendation 3, UNJSPF stated that the benefit flow chart provides the standard processing cycle normally followed for all cases. However, in some instances, to secure promptness of payment, cases may be completed immediately upon receipt of the hard paper revised separation document requested by a Calculator. The hard paper document is then submitted for scanning, saving the scanning delay. These cases, which are rare, have little or no measurable bearing on the overall statistics result in meeting the objective to provide a trend and not a precise accounting of days.*

29. While acknowledging management's comments about the reasons why negative processing days occur, OIOS noted 16 cases in 2004 showing negative processing day computations. For these cases, the average number of processing days was almost 4 per cent higher when excluding the negative results. OIOS is therefore of the view that the negative day computations could result in skewing the statistics and reiterates this recommendation for further consideration by UNJSPF.

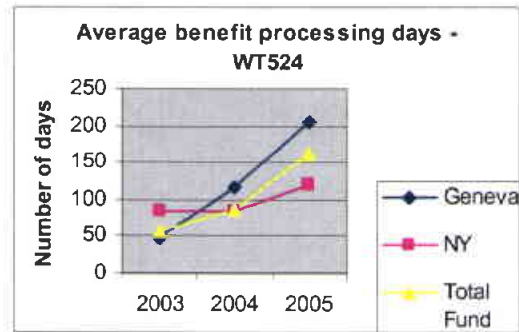
30. *In regard to recommendation 4, UNJSPF indicated that developing IMIS and telecommunications interfaces with PENSYS is a project under active development.*

Recommendation 4 is considered to be in progress and will remain open pending receipt by OIOS of the UNJSPF's update on its implementation of PENSYS interfaces with the agencies and UN offices in question.

#### Backlog in processing dual-track cases

31. As a result of the recent decline in the value of the US versus other currencies, many beneficiaries opted to change from the US dollar track to the local currency track, thereby resulting in the need to process a change in their benefit payments to the local currency of their country of residence. Based on quarterly averages, there was a substantial increase of 226.9% in the number of dual-track cases processed by the Geneva Office in 2005 over 2004 with a corresponding increase in average processing days (77.4%).

**Chart 4 Case processing period for WT524**



32. When a beneficiary requests to be placed on the local currency track, pending the receipt of the required documentation (e.g. visa, travel document on arrival/departure dates, proof of residence, etc.), the beneficiary temporarily continues to be paid on the US dollar track and the two-track implementation is placed in a queue. The Fund has not established a benchmark timeframe for the processing of dual-track cases since any adjustments based on the differences between the US\$ and local currency tracks are paid retroactively.

33. Examples of the above cases are: (a) retiree R/83388 opted for local currency track (Switzerland) at the time of separation in 30 April 2004 but was only advised after 9 months, on 18 February 2005, that the two-track request was processed with adjustments retroactive to May 2004; and (b) surviving spouse R/44453 became eligible for survivor benefits effective 1 October 2000 and elected France as country of residence on 2 January 2001 and provided the Fund with complete documentation of residency. She was notified on 4 February 2005--4 years after requesting the change--that the processing of the dual-track adjustments was completed, resulting in a total amount of Eur10,432 being owed to beneficiary.

34. *As regards the processing time for R/44453, the UNJSPF indicated that while the beneficiary provided proof of residence in January 2001, her benefit was not recalculated under the Pension Adjustment System at that time as the local currency equivalent of the her dollar-track amount was higher than her local-currency track amount. The Fund wrote to her in April 2001 that in the circumstances her benefit would be paid in the US dollars unless she advised us*

*to the contrary; an estimate of her benefit under the local currency track was also sent to her. In fact, her benefit remained higher on the dollar track until July 2002. In February 2005, a work type 524 was opened for this case and her benefit was recalculated under the two-track System effective 1 October 2000 - commencement date of her entitlement.*

### **Recommendations 5 through 7**

OIOS recommends that the UNJSPF management:

- (i) Review the backlog in processing the two-track cases giving priority to those cases of retirees in receipt of low pension payments taking into consideration the cost of living in the country of residence; (AS2005/800/2/005)
- (ii) Establish a benchmark timeframe for processing dual track cases (AS2005/800/2/006); and
- (iii) Consider automating the recalculation of the dual-track adjustments to facilitate and speed up their processing. (AS2005/800/2/007)

35. *With regard to Recommendation 5, the UNJSPF advised that, confronted with an unusually large backlog of two-track cases, the Fund adopted the following processing priority criteria- Priority 1: treatment of cases involving change of country of residence, as such may entail recovery of overpayment, and Priority 2: application of the FIFO principle (First In First Out) to secure equity of treatment by submission date. The pensioners and retiree associations to whom these criteria were explained considered this approach appropriate in the specific circumstances. UNJSPF also stated that the actual payment resulting from application of the two-track system is only known when a case is processed. In view of this latter statement, OIOS rephrased Recommendation 5 to indicate that UNJSPF should consider low pension payment cases in its table of priorities as these retirees may have a greater need for conversion to the local track. OIOS requests that the UNJSPF reconsider this recommendation accordingly.*

36. *The UNJSPF's response to Recommendation 6 did not clearly indicate whether they concurred with this recommendation. The UNJSPF stated the opinion that processing time for recalculation of benefits under the UNJSPF Pension Adjustment System would have to take into account the unique features of the System. For instance, if proof of residence is submitted within 6 months of the commencement of a periodic benefit, processing of the case can commence upon receipt of the required documents as the two-track system becomes effective from the commencement date of the benefit. If proof of residence is not provided within 6 months of the commencement of a periodic benefit, the two-track system would be applied only as from the quarter following the one in which the required documentation was received. Depending on the receipt date of the documents, processing may commence only after a lapse of more than 70 days. Recommendation 6 will remain open pending a clarification from UNJSPF as to whether it accepts this recommendation and plans to implement it.*

37. *Regarding Recommendation 7, the UNJSPF stated that the recalculation of benefits under the UNJSPF Pension Adjustment System has been computerized, but there are difficulties inherent in these cases which create delays in their processing. These difficulties reside in the analytical review of the case documents to establish eligibility and the application date, and in the review of the retroactivity process which may involve different currencies and swapping from one track to the other. A review of these processes revealed that the risks are too great to further compress the time presently required to process a case. In view of the above UNJSPF comments, OIOS has withdrawn this recommendation.*

## **B. Quality of Service**

38. The Fund exists primarily for the payment of pension benefits to Fund participants. The objectives of the Fund include providing high quality services in an efficient and effective manner. The Fund, in its Quality Management Policy (2002/2003) views Quality Management as being about the Fund's overall performance in terms of timely and optimized delivery of services, cost efficiency, conformity with internal processes and decisions relating to the Regulations and Rules as well as client satisfaction. Also, the UNJSPF has developed a clearly defined and comprehensive communications policy covering its day to day relations with Member Organizations and their local Staff Pension Committees (SPC).

39. OIOS is pleased to note that UNJSPF Geneva Office continuously gathers information on clients' needs and expectations, as well as on their perceptions of the Pension Fund's performance. In addition, OIOS commends the efforts of the Office to visit areas where the various pensioners reside--an initiative, which was very positively noted by the officers of the duty stations and local pension offices visited. Also, seminars for staff and workshops for Human Resources officers of the member organizations of the Pension Fund have been held on a regular basis to help inform them of developments and share their expectations.

40. Prompt processing of cases, including responding to client queries, is an important aspect of quality client service. In its Quality Management Policy, the Fund indicated that they were working towards ensuring that incoming correspondence will be provided with an automated response. This procedure would go a long way towards enhancing quality service to the various clients/constituents of the Fund.

41. In the opinion of OIOS, while this may be a good initiative, by itself, it does not go far enough. In addition to the automated response, performance benchmarks should be established for responding to all client queries. Also, while the Frequently Asked Questions section of the UNJSPF website has attempted to resolve some of the commonly encountered issues, the Fund has not established systematic procedures for handling queries, or provided information to participants about what they can expect when they make a query. OIOS is of the view that such improvements would be consistent with best practices.

### Acknowledged Best Practices

42. PECS uses a standard work flow sheet (similar to a checklist) and shares this form with the agencies to facilitate the gathering of relevant information and verifying the status of a case.

OIOS acknowledges that this procedure enhances efficiency, since all relevant information is collected from the initiation of the case. In this regard, OIOS is of the view that all participating agencies and UN offices should be encouraged to use the worksheet in processing separations.

43. The review process is structured to ensure that cases are reviewed by staff with the requisite competencies. Generally cases are classified into two main technical areas; those requiring legal interpretations and those involving complex computations. The Geneva Office has on its staff a professional staff member having a legal background and another with an accounting background who review cases requiring this expertise. OIOS is of the opinion that this is a good practice since it ensures that the cases are given an appropriate review.

### **Recommendations 8 and 9**

OIOS recommends that the UNJSPF management:

- (i) Develop systematic procedures for handling client queries and establish performance benchmarks within which client queries should be responded to (AS2005/800/2/008); and
- (ii) Consider developing an on-line mechanism for clients to address their queries as part of the UNJSPF website as part of the ongoing IT re-engineering project. (AS2005/800/2/009)

44. *The Fund accepted Recommendation 8 and advised that they have already determined three performance benchmarks for client queries as follows: (i) estimate; (ii) change of payment instructions; and (iii) bank charges. The Fund's Operations Statistics Information System (OSIS) provides monthly statistics to managers for monitoring. The Fund is, however, developing a fuller set of indicators relating to performance measurement and a major effort is being made to build on and improve the existing measures. It is intended that qualitative and quantitative measures will be established across a range of functions and areas allowing the Fund's management to gauge and monitor progress towards the objectives and goals set in the Fund's second management charter.*

45. *The Fund also accepted Recommendation 9, stating that a redesign of the website is underway to ensure that it evolves into the primary information base for the Fund's clients, affording instant access to information of interest to participants and beneficiaries. The email addresses of the Fund are available on the website to allow clients to contact us via email and based on the volume of emails processed through RMU and attached to open cases, it would appear that this form of communication satisfies our client's needs. An on-line real time capability, which is used by some companies for the purpose of providing immediate answers to queries, would be very labor intensive and the Fund does not currently have the available resources to implement. In view of the above comments, OIOS considers the implementation of recommendations 8 and 9 to be in progress.*

### Inconsistencies in the organizational structure

46. The Geneva Office was established in 1975 to assist the UNJSPF secretariat New York in servicing participants and beneficiaries in Europe, Middle East and Africa. In this regard, some functions of the UNJSPF secretariat in New York were decentralized to the Geneva Office. It would therefore be expected that to the extent possible, the organizational structure and functional titles of the pension entitlements sections in both offices would be the same.

47. In the Geneva Office, the Records Management Unit (RMU) is under the responsibility of the Finance and Information Systems Section (FISS), while RMU in New York reports to the Pension Entitlement and Client Services Section (PECSS). Several inconsistencies were also noted in the functional titles. The job descriptions and posts of P-3 staff in the PECS of the Geneva Office are titled "Administrative Officers" while their counterparts in the secretariat are called "Benefit Officers". Similarly, the "Accounting Assistants" in PECS, Geneva have the same functions as the "Benefits Assistants" in PECSS, New York.

48. The need for generic titles as opposed to Pension Fund specific titles was explained by the Geneva Office as a way of facilitating staff career development outside of the UNJSPF. OIOS believes there is merit in standardizing the staff titles in the two offices as this would help the UNJSPF to ensure efficient human resources management by, for example, developing uniform vacancy announcements, job descriptions, etc. and allowing for interchangeability of posts in the two offices.

#### **Recommendation 10**

OIOS recommends that the UNJSPF management standardize the organizational structures and functional titles of the pension entitlements sections in the Geneva and New York offices.  
(AS2005/800/2/010)

49. *The UNJSPF agreed with Recommendation 10 and maintained that the current structures in the New York and Geneva offices are already comparable. Harmonization of structures and distribution of tasks is, however, constrained by the size of the respective offices. To optimize the use of resources, structures and job contents are devised by each office. The entitlements sections in Geneva and New York share a large number of similar tasks, with a number of variances inherent in the size of the respective offices.*

50. *For example, the small size of the Finance Section in Geneva results in a number of tasks (validation, restoration, PRE reconciliation calculations) to be performed by the Entitlement Section in Geneva, while carried out in the Finance Section in New York. The size of the Geneva office also has a limitative impact on the career opportunities of its staff, leading management, in coordination with OHRM Geneva, to opt for a more standard UNOG job title, thereby allowing its staff easy access to UNOG job openings. The few divergence are hence based on their positive staff management impact, and the assessment that they do not constitute functional constraints for the overall Fund performance. In view of the above comments, OIOS has closed Recommendation 10.*



### Inconsistencies in job descriptions

51. Job descriptions provide a detailed description of the duties and responsibilities of a particular position. We found that not all job descriptions in the Geneva Office have been updated. For example, the Finance Officer, JD# 006279 for Post No. PF-EP-4-01-G does not agree with the staffing table whose title for the same Function is the Chief of Section. Also, the job description does not show the current number of staff members supervised.

52. OIOS also found that inconsistencies exist in the classification process used for some of the job descriptions. All of the job descriptions provided to OIOS were approved in Geneva except for JD# 007496 for Post No. PFA-01101-E-D-1-001G, Chief, UNJSPF Geneva Office dated 27 January 2000 and JD# 006279 for Post No. PF-EP-4-01-G; Finance Officer dated 4 March that were both approved in New York.

53. Further, JD# GP 0445 (IMIS Post No. 510480), Post No. PFA-01001-EP-4-002 was reclassified in Geneva to P-5 Chief of Section on 13 January 2004, and was signed by the Chief, UNJSPF Geneva Office as supervisor and second level supervisor. However, the reclassification of P-4 Finance Officer was approved in New York and was signed by Chief of UNJSPF Geneva as supervisor and the CEO as second level supervisor. OIOS is of the opinion that there should be a policy on which jobs may be approved in the Geneva Office and which should require approval from UNJSPF New York.

#### **Recommendation 11**

OIOS recommends that the UNJSPF management should ensure that:

- (i) Job descriptions are updated whenever functions change; and
- (ii) There is consistency in the approval process for job descriptions and in the functional titles of the staffing table.  
(AS2005/800/2/011)

54. *The UNJSPF stated that the ongoing OHRM practice is to update job descriptions when the position becomes vacant and is open for recruitment or when changes could entail reconsideration of the post classification. These criteria were applied to the Geneva Office posts, while change in the referred encumbered post JD# 006279 have so far no classification bearing.*

55. *The process of submission and approval classification of posts is done in accordance with OHRM instructions. The UN Office at Geneva has been delegated authority from OHRM New York to classify professional posts up to and including P-4 level since May 1995, and P-5 and D-1 since April 2002. Accordingly, the P-4 and D-1 classifications were submitted and classified by OHRM New York, as OHRM had not yet received such delegation at the time of their respective submission, and in 2003, the P-5 classification was submitted to UNOG which*

had received this delegation of authority since 2002. Based on the information provided, OIOS has closed Recommendation 11.

#### Work type code list

56. The Work type code list is a record of all of the various work types that may be used to classify a case when it is received for processing. This list is updated as and when a new work type case is processed for the first time. Currently, staff from both Geneva and New York offices can update the work type code list.

57. OIOS determined that the work type codes are not fully understood by all staff. Also, unless one is familiar with the work type terminology, it is not immediately apparent what the work type description relates to. For example, in the opinion of OIOS, work type 320 “retirement benefits” is too generalized and that more explicit work type descriptions would provide better groupings of case actions for analysis purposes for interested parties including the auditors. Making the descriptions more explicit would also render them easier to use, especially for those staff who do not frequently use them as well as for new users. Further, the list had some duplicated work types such as “Death after service” which was coded both as 540 and 340, and “Retirement revision” which had the dual codes of 420 and 520.

58. The above as well as several other work types which were not self-explanatory may be confusing to users of the list, and result in incomplete or inaccurate analyses. Also, to the extent that there is no formal communication to the other users of the code list when a new code is added; inconsistencies might result in their use.

#### **Recommendation 12**

OIOS recommends that UNJSPF management:

- (ii) Review the current work type code list with a view of ensuring that all codes are appropriate, not duplicated and are understood by all; and
- (iii) Ensure in the future that all additions to the work type code list are duly communicated to all relevant staff.  
(AS2005/800/2/012)

59. *The UNJSPF accepted Recommendation 12 and advised that they attempt to maintain the list of work types in the manner suggested by the auditors, namely to ensure that it remains relevant, avoids duplication and is known to staff as appropriate. Furthermore, the up-to-date list of work types may be viewed by all staff in PENSYS.* OIOS acknowledges that while an attempt has been made to improve the work type lists following OIOS’ audit recommendations, the list reviewed during the current audit still includes some duplications and generalized descriptions. OIOS will review the work type list in due course to ensure that it has been appropriately reviewed, and this recommendation will remain open in OIOS’ database pending this review.

### **C. Certificate of Entitlement Process**

60. Retirees and eligible beneficiaries are required to confirm via the Certificate of Entitlement (CE) at periodic intervals but normally once per year, that they continue to be entitled to the benefits they are receiving. In order to avoid the possibility of an interruption in the payment of benefits, the beneficiaries are given a considerable timeframe within which they are required to submit the signed CE. The CE forms are normally mailed in mid-October each year, and up to two reminders are sent in the first quarter of the following year. Benefits are suspended for cases where the CE is not received by April of the following year.

61. The Geneva office is not actively involved in the CE verification process. The Office receives the completed CE's for some beneficiaries in the region and forwards them via pouch to the New York office for processing.. The Office does not log or process in any other way the CE's received. In the opinion of OIOS, the current system could lead to delay in processing the CE and possible misplacement of the CE as it is handled from office to office. In OIOS opinion, the process could be made more efficient if the completed CE's would be sent by the Geneva Office electronically ahead of the hard copy. At a minimum, the Geneva Office should log the receipt of completed CE's via scanning technology.

#### **Recommendation 13**

OIOS recommends that the UNJSPF Geneva office send the completed certificates of entitlements to the New York office both as a hard copy and a scanned electronic copy in order to expedite the process and enhance security of the certificates.  
(AS2005/800/2/013)

62. *The Fund accepted Recommendation 13. The CE process is managed by the New York Office and, as is currently the case, the Geneva Office is called on for assistance as and when required for cases requiring follow up in Europe. It is agreed that original certificates of entitlement received in the Geneva Office should continue to be scanned to the relevant folders by that Office and thereafter mailed to the New York Office .* Based on the information provided, OIOS has closed this recommendation.

### **D. Recovery of overpayments**

63. Benefit payments may continue to be made to a beneficiary who has died and has no eligible surviving dependants. As well, benefits could be received by survivors who do not report the death of the main beneficiary. These situations result to overpayments which the Fund should therefore recognize as a receivable.

64. The audit found that adequate internal controls were in place, including information system controls, to help ensure that overpayments are detected and stopped immediately. For instance, the Fund uses the CE process and, as per the Fund's policy, suspends payments to a beneficiary whose CE is not received by April of the year following the year the CE is first sent

out. As a result of these controls, none of the overpayments cases tested had gone on for more than 6 months.

#### Lack of a clear policy on collection of overpayments

65. Total overpayments for UNJSPF beneficiaries as at 31 December 2004 amounted to \$1.8 million. The dollar amount of individual cases ranged from a few dollars to thousands of dollars. The audit determined that Geneva Office had promptly dealt with the overpayment cases in their region. There was evidence that all amounts overpaid were followed up irrespective of the amount involved. However, OIOS noted that current practice is to follow up all overpaid amounts until collected, and there is no policy as to thresholds for when cases should be followed up and when the amounts may be written off. Notably some of the cases being followed up were for amounts of less than \$50. While some overpayments were promptly recovered, instances were noted where the amounts had been outstanding for more than four years.

66. OIOS acknowledges the good practice followed by PECS in forwarding all cases of death and possible survivor benefits to a key staff member having the legal background to review and deal with the cases' complexities prior to assigning such cases to calculators. The processing of the survivor benefits is started upon receipt of the death notification as evidenced by the death certificate. The payment of benefits is stopped when the Fund is notified of death, and the bank is advised in those cases where there is a need for recovery. The Fund makes every effort to follow up with the member organization, agency, Association of Former International Civil Servants (AFICS) or with the SPC.

67. OIOS identified three death cases (R/41664, R/57217 and R/04932) which were closed after more than 2 to 3 years, after giving up on attempts to obtain the retirees' death certificates. In the first two cases, the Fund could not locate the next of kin or contact person of the deceased. In the third case, the Fund was notified by the bank that the retiree passed away but without indicating the date of death. Based on the notification date, the Fund recovered a one-month overpayment of US\$1,329. However, since the recovery action was based on the notification date and not on the actual date of death, there is a possibility that the overpaid amount could be more than the amount recovered. OIOS is of the opinion that there is a high potential risk of losses to the Fund when death notices are not received on a timely basis.

68. While we appreciate the Fund's efforts to recover the overpayments so as to reduce the financial losses to the pension fund, there may be merit in establishing a policy to write off overpayment amounts where the cost to recover the overpayment exceeds the amount of the overpayment. OIOS is of the view that while an initial attempt to recover all overpayments (irrespective of amount) should be made; thresholds should be established for amounts that require continuing follow up recovery action.

## **Recommendation 14**

OIOS recommends that the UNJSPF management consider establishing thresholds when cases should be followed up beyond the initial recovery attempt and a policy as to when the overpayments may be written off. (AS2005/800/2/014)

69. *The UNJSPF's response to Recommendation 14 did not explicitly indicate whether they concurred with this recommendation. The UNJSPF stated that it shares the auditors' concerns regarding the recovery of overpayments, which have also been the subject of observations from the external auditors. The Fund recovers overpayments in a number of ways, but in all cases the Fund's practice reflects its policy of trying to collect all sums due to it. Application of the approach suggested by the auditors gives rise to the potential danger that a degree of automatically writing off certain cases occurs. Although this may be efficient in terms of clearing smaller sums, there is a danger that if applied through a simple, time-based, or other criteria there would be a potential for abuse. The need to justify each and every case ensures that the interests of the Fund are protected.*

70. *As part of its monitoring of outstanding cases, the Fund conducts a write off exercise. The exercise is completed, usually on an annual basis, in the New York office and entails writing up a summary analysis of the case, setting out the original cause, the follow up action completed and the reason for the recommendation to write off the amount concerned. The recommendation to write off is then sent for approval through the management hierarchy. Although this is a labourious process, it is a reflection of the fact that in writing off funds, there is a decision not to pursue any further recovery action.*

71. *The Fund's fiduciary responsibility to its participants and beneficiaries means that all avenues need to have been exhausted before accepting that amounts overpaid cannot be recovered. However, in cases where the amounts are small or the case has gone "cold", because of the length of time the amount has been outstanding, this procedure for writing off the receivable could be used. Recommendation 14 will remain open pending a clarification of UNJSPF's position on whether it accepts this recommendation and plans to implement it.*

### Lack of management information on accounts receivable

72. OIOS requested a breakdown of the \$1.8 million overpayments for the year ended 31 December 2004 and was informed that the system is not currently able to produce an itemized listing of the receivables by beneficiary. OIOS was informed the current accounting system (Lawson) uses the payables module for processing receivables and due to this reason, the system could not detail receivables only. Further, the system could not provide information on accounts which had been in a receivable position but which had been subsequently cleared. Although an accounts receivable module is available from the vendor, it has not been implemented by the Fund.

73. The audit further showed that to the extent that PENSYS (the benefits processing system) and Lawson were not integrated, it was not possible to reconcile the overpayments amounts

shown in the two systems. OIOS was provided with a listing (from PENSYS) of what Geneva Office considered to be the overpayment accounts, but for which no amounts were indicated. It was not possible to replicate the listing in Lawson which would include the amounts as Lawson just provided a block amount of all accounts receivable without breaking it into individual beneficiary balances or respective location. To obtain the individual balances for the overpayments, one would have to know the exact accounts which were overpaid. Further, the system could not be used to provide an ageing of the overpayments so as to determine the efficiency of the collection efforts.

74. In OIOS' view, the UNJSPF's non-implementation of the Lawson system's accounts receivable module has limited the Fund's ability to manage overpayments. *The UNJSPF commented that a more structured approach as to the conditions under which a case could be considered for write off would be facilitated if the relevant accounting module were introduced. This could provide cases extracted against given criteria for review. The question of the accounts receivable records was the subject of observations by the fund's external auditors in their Management Letter on the audit of Participant Data Management, which was completed earlier in 2005.*

75. *As noted in the management's response to that report, the implications and potential uses of implementing the Lawson accounts receivable module have been reviewed. The conclusion of that review was that there would be benefit for the Fund in implementing the AR module. However, it was recognized that the implementation of the AR module would be a sizeable project. To this end a request for resources was included in the budget for the 2006-2007 biennium and has been recommended for approval of the General Assembly by the Standing Committee.*

#### **E. Actions taken to enhance business continuity**

76. As noted in paragraphs 2-5 above, over the years the UNJSPF secretariat has delegated to the Geneva Office increased responsibilities for processing the pension benefits. This has created a level of capacity in the Geneva Office that makes the office a natural back-up to the New York office for business continuity purposes. Although not directly related to this pension benefit processing capacity, the UNJSPF secretariat has developed a payroll business continuity plan which, when and if required, would enable the Geneva Office to process and disburse a replicate of the prior month's payroll to JP Morgan Chase. An important element of this payroll business continuity plan was obtaining the agreement of the Investment Management Service to provide UNOG with the signatory authority to release the funds in the event none of the signatories at UN headquarters was available.

77. OIOS believes that the development and testing of this payroll continuity plan is an important development in overall business continuity planning, and is of the opinion that UNJSPF should further study the structure of the offices in New York and Geneva to determine whether further replication of functions would be advisable in order to provide the Fund with needed business continuity and disaster recovery capability. It is also recommended that further coordination be pursued with IMS to ensure that business continuity planning is fully effective.

78. Another positive development noted by the audit was that in January 2005, Geneva Office had expanded the number of programme case officers in Galaxy from 1 to 3 officers and the number of alternate certifying officers for allotment accounts from 1 to 3 officers. On the other hand, it was observed that most trips for pension seminars/workshops were performed by the Chief of Office and Chief of PECS. For purposes of enhancing business continuity, it would appear beneficial for additional staff members to be cross trained and undertake these trips in order to provide optimum continuity and availability of the office's most senior officers.

#### **Recommendation 15**

OIOS recommends that the UNJSPF management consider additional areas where the Geneva Office could be strengthened in order to enhance the Fund's business continuity and disaster recovery capability. UNJSPF should also closely coordinate relevant aspects of its business continuity planning with the Investment Management Service (AS2005/800/2/015)

79. *The Fund agreed with Recommendation 15 and stated that action is in progress. As pointed out, a payroll business continuity plan, including provision of arrangements for contingency funding via the Investment Management Service, has been put in place and has been tested. As a result it has been successfully demonstrated that the primary aim of processing the previous month's payroll could be achieved. However, it has to be pointed out that the plan is relatively limited in scope in that it aims to achieve a minimal response. It does not address how to deal with contingencies over the longer term. It does not include all payments related to a payroll cycle and does not cover all banking arrangements. With the difference in size between the two offices, the capacity constraints that would apply if the Geneva Office were to be responsible for all payroll related activity for any length of time, have to be recognized.*

80. *The UNJSPF has devoted a considerable effort to developing a plan for ensuring a minimal guaranteed service. It does not possess the staff resources to allow for the level of redundancy, which would be necessary to strengthen capacity in the Geneva office to a level that would allow for complete duplication. As recommended in the report, the management of the Fund will enhance business continuity and disaster recovery capability, and we are currently reviewing the possibility of producing cheques in Geneva and establishing a disaster plan with one of the banks used by the UNJSPF. This recommendation will remain open in OIOS' database pending the receipt and evaluation of updated information on enhancements to the existing business continuity plan.*

#### **F. Other administrative areas**

##### Bank reconciliations

81. Reconciliations for the UBS Swiss Franc account are performed by the New York Office once the Lawson General Ledger account has been closed each month. However, the audit found that there have been significant delays in the preparation of this bank reconciliation a situation which arose due to delays in updating Lawson general ledger by the Finance Section of

UNJSPF/New York. OIOS is concerned that such delays may have adverse financial implications as the current Geneva Office contract with UBS allows a 30 day window after the date of the bank statement to initiate any queries concerning questioned items on the bank statements.

82. In the Fund's response to an earlier OIOS audit concerning the delays in the preparation of bank reconciliations, the UNJSPF management had indicated that they intended to introduce a monitoring tool that would follow steps performed in the preparation of bank reconciliation, including the manual tasks performed between receipt of the bank statement and receipt of Lawson general ledger account. As at the time of the audit, the Geneva Office had not received this monitoring tool.

### **Recommendation 16**

OIOS recommends that the UNJSPF management look into ways of speeding up the bank reconciliation process for the UBS Swiss franc account, and issue adequate procedures on the performance of bank reconciliations. (AS2005/800/2/016)

83. *The Fund indicated that the reconciliation of the UBS Swiss franc account is completed in the New York Office, when a copy of the statement is forwarded from Geneva. It is subject to a specific procedure since the related transactions are not reported to the Fund through the MT940 file provided by JPMorgan Chase for reconciliation purposes. Although the formal reconciliation of records between the Fund's accounting records and the bank statement is not always completed within the time frame mentioned, it is important to recall that all transaction details, including those made via UBS, are available for consultation within the JPMorgan Chase Insight product as they occur. Transaction details are available and may be verified for control and monitoring purposes before the formal reconciliation is completed and within the thirty day timeframe.*

84. OIOS continues to have concerns that delays in the reconciliations may exceed the 30 day window allowed by UBS to initiate any queries about items on the bank statements. As such, OIOS would like the UNJSPF to clarify whether the Geneva Office will be provided with the JPMorgan Chase Insight product in order to verify the UBS Swiss franc account transaction details for control and monitoring purposes before the formal reconciliation is completed. Recommendation 16 will remain open in OIOS' database pending this clarification.

### Leave, time and attendance

85. As part of the audit, OIOS reviewed leave, time and attendance recording. The UNJSPF Geneva Office has implemented flexible working arrangements which allow the staff to work a compressed work schedule (i.e., working 10 days in a 9 work day period with one day off). OIOS reviewed leave, time and attendance records for a sample of staff and noted that close control was exercised by the Office to ensure that the staff members participating in this programme actually worked the hours required in order to be eligible for the time off. According to the Chief of the Office, the flexible working arrangements have improved staff morale without adversely impacting on work efficiency.





## Property control

86. The Geneva Office was substantially in compliance with UN property control requirements. UNOG Office Instruction 176 delegated the authority for maintenance of property records and inventory control to UNJSPF and other offices effective 1 March 2005. The office has established a detailed EDP equipment inventory listing and has been provided by UNOG with an detailed inventory of UNJSPF furniture items. However, it needs to designate a Property Records Custodian to implement this Office Instruction for all property. According to the Instruction, the Property Records Custodian will be responsible for conducting a physical inventory during each biennium. Therefore, the first inventory will have to be conducted by 31 December 2005.

87. The audit disclosed that reports to the UNOG Property Survey Board for equipment submitted for write-off did not present the full required information (year of purchase, unit value and total value) necessary for the Board to make informed decisions. Also, a minor discrepancy was noted in the EDP inventory with respect to the office location of the office's two HP color laser printers. Upon being informed of this error, the inventory record was corrected on the spot.

### **Recommendation 17**

OIOS recommends that the UNJSPF Geneva Office appoint a Property Records Custodian and implement the requirements of the UNOG Office Instruction on property management and inventory control. (AS2005/800/2/017)

88. *The Fund accepted Recommendation 17, explaining that the United Nations Office Instruction No 176 of 28 February 2005, delegated to the Head of Office the responsibility and accountability for the safe custody, effective utilization and control of all property. Upon issuance of this instruction the Fund's Geneva office management undertook coordination with the UNOG Property Control Unit to review its existing internal property management device to meet the needs now indicated. On that basis a Property Records Custodian will be designated with the tasks of monitoring property control and conducting the physical inventory due every two years. OIOS considers Recommendation 18 as being in progress of implementation and will be closed when a Property Records Custodian is designated and a physical inventory is taken.*

## **VI. ACKNOWLEDGEMENT**

89. We wish to express our appreciation for the assistance and cooperation extended to the auditors by the staff of the UNJSPF Geneva Office during the course of this audit.



Patricia Azarias, Director  
Internal Audit Division I, OIOS

**List of Member Organizations and UN Offices  
assigned to the UNJSPF Geneva Office  
as of 2005**

Member Organizations:

EPPO	European and Mediterranean Plant Protection Organization
IAEA	International Atomic Energy Agency
ICC	International Criminal Court
ICCROM	International Centre for the Study of the Preservation and Restoration of Cultural Property
ICGEB	International Centre for Genetic Engineering and Biotechnology
IFAD	International Fund for Agricultural Development
ILO	International Labour Organization
IMO	International Maritime Organization
IPU	Inter-Parliamentary Union (as of 1 January 2005)
ITLOS	International Tribunal for the Law of the Sea
ITU	International Telecommunication Union
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNIDO	United Nations Industrial Development Organization
WHO	World Health Organization
WIPO	World Intellectual Property Organization
WMO	World Meteorological Organization
WTO	World Tourism Organization

UN Offices:

ECA	Economic Commission for Africa
ESCWA	Economic & Social Commission for Western Asia
ICJ	International Court of Justice
UNCHS	United Nations Center for Human Settlement
UNEP	United Nations Environment Programme
UNHCR	United Nations High Commissioner for Refugees
UNOG	United Nations Office at Geneva
UNON	United Nations Office at Nairobi
UNOV	United Nations Office at Vienna
UNRWA	United Nations Relief and Works Agency
UNCTAD (local)	United Nations Conference on Trade and Development
UNOCHA (local)	United Nations Office for the Coordination of Humanitarian Affairs

UNITED NATIONS



OIOS Client Satisfaction Survey

Audit of: UNJSPF Geneva Office

(AS2005/800/2)

	1	2	3	4	5
<b>By checking the appropriate box, please rate:</b>	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"/>
<b>Your overall satisfaction with the conduct of the audit and its results.</b>	<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: \_\_\_\_\_

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