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Office of Internal Oversight Services
Internal Audit Division II

AA - ICTR (012/05)   7 September 2005

TO:	Mr. Adama Dieng, Registrar International Criminal Tribunal for Rwanda (ICTR)

FROM:	Egbert C. Kaltenbach, Director Internal Audit Division Office of Internal Oversight Services (OIOS)

SUBJECT:	**Audit of ICTR Administration of Entitlements - organisation and management, mobility, hardship and non-removal allowance, education grant and dependency allowance (AA2005/260/01)**

1.   I am pleased to submit the final report on the Audit of ICTR Administration of Entitlements- organisation and management, mobility, hardship and non-removal allowance, education grant and dependency allowance which was conducted between January and May 2005 in Arusha by Ms. Mona Romilly and Ms. Jaydene Kana. A draft of the report was shared with the Chief, Human Resources Planning Section in July 2005, whose comments, which were received in August 2005, are reflected in the attached final report, in italics.

2.   I am pleased to note that most of the audit recommendations contained in this final report have been accepted and that ICTR has initiated their implementation. The table in paragraph 48 of the report identifies those recommendations, which require further action to be closed. I wish to draw your attention to recommendations 2, 3, 4, 6, and 9, which OIOS considers to be of critical importance.

3.   I would appreciate if you could provide Ms. Mona Romilly with an update on the status of implementation of the audit recommendations not later than 30 November 2005. This will facilitate the preparation of the twice-yearly report to the Secretary-General on the implementation of recommendations, required by General Assembly resolution 48/218B.

4.   Please note that OIOS is assessing the overall quality of its audit process. I therefore kindly request that you consult with your managers who dealt directly with the auditors, complete the attached client satisfaction survey form and return it to me.

5.   I would like to take this opportunity to thank you and your staff for the assistance and cooperation extended to the audit team.

Attachment: final report and client satisfaction survey form

cc: Mr. C. Burnham Under-Secretary-General for Management (by e-mail)
         Mr. E. Anguesomo, Chief, Human Resources Planning Section (by e-mail)
         Mr. S. Goolsarran, Executive Secretary, UN Board of Auditors (by e-mail)
         Mr. M. Tapio, Programme Officer, OUSG, OIOS (by e-mail)
         Mr. C. F. Bagot, Chief, Nairobi Audit Section, IAD II, OIOS (by e-mail)
         Ms. M. Romilly, Resident Auditor, IADII, OIOS (by e-mail)

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Audit Report

Audit of ICTR Administration of Entitlements - organisation and management, mobility, hardship and non-removal allowance, education grant and dependency allowance
(AA2005/260/01)

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Office of Internal Oversight Services
Internal Audit Division II

Audit of ICTR Administration of Entitlements - organisation and management, mobility, hardship and non-removal allowance, education grant and dependency allowance

(AA2005/260/01)

EXECUTIVE SUMMARY

From January and May 2005, OIOS conducted an audit of ICTR Administration of Entitlements – organisation and management, mobility, hardship and non-removal allowance, education grant and dependency allowance. The audit covered activities with a total expenditure of approximately US$23.7 million in 2003 and 2004. OIOS is pleased to note that current arrangements were generally in compliance with UN Regulations and Rules, however there were areas where there was scope for improving efficiency and effectiveness. ICTR has accepted most of the recommendations made and has initiated action in the majority of the areas identified.

Organization Structure/Functions
To ensure the easy retrieval of documents and the efficient management of staff members' files, OIOS recommended that the current filing system should be reviewed using the checklists used in the processing of documents as a tool in its records management.

Planning and Monitoring
In the opinion of OIOS, the ICTR Personnel Administration Unit should collect statistics on the processing time frames for entitlements so that targets and milestones could be established therefore improving the efficiency and timely completion of its operations. OIOS also recommended that ICTR should request the Office of Human Resources Management (OHRM) to provide ICTR with web-based access to IMIS so that the information entered into IMIS at UN Headquarters could be reviewed by ICTR on a periodic basis to verify its accuracy.

Education Grant
OIOS recommended that the ICTR PAU should ensure all claims for special education grants are supported by satisfactory medical evidence regarding the child's disability, as certified by the Medical Services Director in accordance with UN Regulations and Rules.

In view of the limited choice of educational institutions at duty stations such as Arusha or Kigali, the Human Resources Planning Section should liaise with their counterparts within the UN Secretariat and suggest a modification to ST/AI/2004/2 (Education grant and special education grant for children with a disability) to give greater flexibility in the recognition of on-line training as an alternative rather than an exception.

September 2005

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I.   INTRODUCTION

1.   This report discusses the results of an OIOS audit of ICTR Administration of Entitlements – organisation and management, mobility, hardship and non-removal allowance, education grant and dependency allowance, which was carried out between January and May 2005 in accordance with the International Standards for the Professional Practice of Internal Auditing.

2.   ICTR Personnel Administration Unit (PAU) is responsible for administering benefits, allowances and entitlements for staff members of approximately 895 staff who have been recruited through established procedures for one year or longer against budgeted posts based in Arusha, Kigali, New York and The Hague. A P-4 heads PAU and is supported by two Professional (P) and seven Field Service (FS) staff, three of whom are on a part time basis and five General Service (GS) staff, three of whom are only partly assigned to PAU.

3.   The Head of the PAU reports to the Chief, Human Resources Planning Section. PAU comprises of three teams consisting of one Human Resources Officer (HRO) supported by Human Resources Assistants. Each Human Resource Assistant (HRA) acts as the focal point for personnel administration issues in different Sections within the Tribunal. The HRO is responsible for reviewing, certifying and approving within the delegated authority personnel actions prepared by the HRAs.

4.   Staff Rules 103.22 and 203.11 as well as ST/AI/2000/2 (mobility, hardship and non-removal) govern administration of the mobility, hardship and non-removal allowance. It is a non pensionable allowance, which has three distinct elements:

   a) The mobility element, which varies according to the number of assignments and provides an incentive for greater mobility of staff;
   b) The hardship element, which reflects the varying degree of hardship at different duty stations; and
   c) The non-removal element, which compensates for non-removal of personal effects and household goods.

5.   Staff in the P category and above, FS staff and internationally recruited GS staff appointed under the 100 series and 200 series of staff rules shall be eligible for payment of the allowance, provided they meet the requirements set out in ST/AI/2000/2.

6.   Education grant is an expatriate benefit which is payable to staff members with respect to the educational expenses of each of their dependant children. A staff member is entitled to an education grant if (i) he or she is regarded as an international recruit under staff rule 104.7 and resides and serves at a duty station, which is outside his or her home country. In addition to that (ii) the child concerned has to be in full time attendance at a school, university or similar educational institution, and (iii) the appointment or the assignment of the staff member has to be for a minimum period of six months or, if initially for a period of less than six months, it has to be extended, so that the total continuous service is at least six months (staff rule 103.20 (b)).

7.   Education grant is administered by the PAU. Mobility, hardship and non-removal allowance and dependency allowance are however administered by the

Office of Human Resources Management (OHRM) at the United Nations Headquarters (UNHQ). On recruitment, all relevant administrative forms are completed as part of a new staff member's induction. These forms collected by the HRA in the Personnel Administration Unit are certified by the Human Resources Officer (HRO) and transmitted to OHRM for input into IMIS.

8.   There were no prior reviews of the Personnel Administration Unit by OIOS or the Board of Auditors.

9.   A draft of the report was shared with the Chief, Human Resources Planning Section in July 2005, whose comments, which were received in August 2005, are reflected in this final report, in italics. ICTR has accepted most of the recommendations made and has initiated action in the majority of the areas identified.

II.   AUDIT OBJECTIVES

10.   The overall objective of the audit was to advise the Registrar, ICTR on the adequacy of arrangements for handling staff entitlements. This involved:

   a) Assessing the administration of mobility, hardship and non-removal allowances, education grant and dependency allowances;
   b) Evaluating the adequacy, effectiveness and efficiency of internal controls;
   c) Evaluating whether adequate guidance and procedures were in place;
   d) Determining the reliability and integrity of the data available from the present systems;
   e) Reviewing compliance with UN Regulations and Rules, and Administrative Instructions.

III.   AUDIT SCOPE AND METHODOLOGY

11.   The audit focussed on the adequacy of ICTR's arrangements for processing mobility, hardship and non-removal and education grant and dependency allowance for the period January 2003 to December 2004. It included a review and assessment of internal control systems, interviews with staff, analysis of applicable data and a review of the available documents and other relevant records. The review excluded education grant travel and mother tongue claims because records were not available.

12.   Based on information received at the end of April 2005 from OHRM, a total of 135 staff members were paid mobility allowance in 2003 at a cost of approximately US$796,000 and 141 staff members in 2004 at a cost of approximately US$816,000.

13.   Approximately 620 ICTR staff members were paid hardship allowance in 2003 at a cost of US$4.7 million and 651 in 2004 at a cost of US$5.3 million.

14.   A total of 616 staff members received non-removal allowance in 2003 and 630 in 2004 at a cost of approximately US$1.5 million in each year.

15.   In 2003, ICTR paid a total of approximately US$5 million and US$5.6 million in 2004 in education grant to approximately 600 staff members spread over four duty

stations (Arusha, Kigali, The Hague and New York).

16. According to information provided by OHRM 392 staff members were paid dependency allowance in 2003 at a cost of US$1.7 million and 413 in 2004 at a cost of US$1.8 million.

IV. AUDIT FINDINGS AND RECOMMENDATIONS

A. Delegated Authority

17. The delegation of authority in Human Resources matters to the Registrar of ICTR was initially granted in a memorandum dated September 1997, which was replaced by a memorandum from the Under-Secretary-General for Management dated 14 March 2002. The memorandum outlines the current staff regulations and rules that can be implemented. It also sets out the conditions for monitoring the implementation of the delegation and the terms of the delegation of authority for the classification of posts in the P category up to P-4 and in the GS category. OIOS was satisfied that the delegated authority from UNHQ on Human Resources matters was clear and was being followed by ICTR Human Resources Planning Section (HRPS).

B. Organisation Structure/Functions

(a) Structure

18. HRPS is divided into three units – Recruitment, Personnel Administration and Training and Staff Welfare. HRAs within the PAU are responsible for serving different Sections/Units within ICTR, under the supervision of a HRO. OIOS was informed that the Section is gradually shifting towards a team-based approach giving a human resources team the responsibility of handling all services provided to a client from recruitment to separation. OIOS welcomes and agrees with this initiative.

(b) Staffing

19. The current staffing levels of the teams within the PAU take into consideration the number of staff members supported by each team but not the workload of the teams. The distribution of duties is regularly reviewed and the last review was conducted in February 2005. Each HRA is responsible for providing personnel administrative support to specific sections within ICTR and an HRA is expected to service between 80 up to a maximum of 120 international staff members. Currently each HRA administers between 90 to 95 international staff members or approximately 160 locally recruited staff members.

(c) Filing of documents

20. OIOS found the personnel files to be badly documented and there were many inconsistencies and gaps in the information provided. Each personnel file consisted of six parts but there was no organization in the filing of documents such that documentation could be found randomly placed in all six parts. OIOS felt that greater attention was required in organizing the information in staff members' files, as missing documents could easily be undetected.

Recommendation:

To ensure the easy retrieval of documents and the efficient management of ICTR staff members' files, the Human Resources Planning Section (HRPS) should review the current filing system. HRPS should also consider the creation of checklists used in the processing of documents, which would provide a useful tool in records management (Rec. 01).

21. *ICTR commented that HRPS would act accordingly.* OIOS notes the response and will close the recommendation upon notification of the outcome of the review of the current filing system and receipt of any copies of checklists developed.

C. Planning and Monitoring

(a) <u>Work plans</u>

22. OIOS is pleased to note that work plans were prepared in accordance with ST/AI/2002/3 (Performance Appraisal System) and were in agreement with the mandate and mission of the Section. The plans were developed for the biennium for all the Units within HRPS and were updated annually.

(b) <u>Target dates for submission of staff entitlements</u>

23. OIOS was pleased to note that target dates for submission of claims have been incorporated in all circulars on procedures issued to staff members on entitlements. Whilst this was an excellent initiative to give guidance to staff, its value was largely lost as no data was kept recording what happened in practice. However, tracking actual dates is necessary to determine whether any changes are required to the submission date or whether additional measures are required to make staff aware of submission deadline.

(c) <u>Time frames and benchmarks for the processing of entitlements</u>

24. No time frames and benchmarks were established for the processing of entitlements. Consequently, ICTR could not demonstrate the efficiency and effectiveness of current arrangements. OIOS observed that PAU had no procedures for collecting statistical data to monitor and report on the timeliness of processing entitlements from when applications or requests are received in the PAU to payment of the entitlement. In the opinion of OIOS, a document control system should be developed where the HRAs record the date of receipt of the request, the date of completion and each document assigned an identification number for tracking purposes. OIOS found that the time to process a home leave request could vary between two days and two months and to process education grants claims between two weeks and nine months.

Recommendation:

To improve the efficiency and timely completion of its operations and assist in measuring and monitoring performance the ICTR Personnel Administration Unit should collect statistics on the

processing time frames for entitlements for the establishment of
targets and milestones. A logging system should also be
introduced where Human Resource Assistants record the date of
receipt of a request, date of completion and assign an identification
number to the request for tracking purposes (Rec. 02).

25. *ICTR commented that implementation was underway.* OIOS notes the response
and will close the recommendation upon receipt of details of the logging system
implemented and details of the statistics collected on the processing time frames for
entitlements.

(d) Management information

26. The PAU had no mechanism or procedures for collecting basic information such
as the number of staff entitled to a particular benefit, which would assist in
monitoring the workload and its allocation among the teams. For example, there is no
data on the number of staff members entitled to education grant, the number of
children eligible, the number of claims made for education grant travel and which
schools the majority of the students attend. This information would assist the PAU in
estimating the volume of activities, the time frames within which the major schools
operate and in monitoring staff members who may not have submitted their claims.
In addition, the PAU is not provided with a copy of the allowances administered by
the OHRM at UNHQ and paid as part of staff members' salaries. ICTR is therefore
not able to verify the accuracy of data sent to OHRM for entry into IMIS. OIOS is
therefore concerned that OHRM could be charging ICTR incorrect amounts for staff
entitlements, in the absence of any controls over the work performed.

Recommendations:

To improve efficiency and streamline the processing of ICTR staff
entitlements the Personnel Administration Unit should develop a
mechanism and procedures for the identification, recording,
analysis and maintenance of basic data for staff entitlements they
administer, such as numbers of staff entitled to education grant,
number of children eligible, the type of schools they attend and the
staff members claiming education grant travel (Rec. 03)

To safeguard against erroneous payments to ICTR internationally-
recruited staff and to verify the accuracy and completeness of
information in IMIS at UN Headquarters, the Registrar should
request the Office of Human Resources Management to provide
ICTR with web-based access to IMIS so that the information
entered in IMIS can be reviewed on a periodic basis (Rec. 04).

27. *ICTR commented that the audit recommendations are noted and HRPS would
coordinate with OHRM on recommendation 04.* OIOS notes the response and will
close:

a. Recommendation 03 upon receipt of details of the
mechanism and procedures developed for the identification,
recording, analysis and maintenance of basic data for staff
entitlements; and,

b. Recommendation 04 upon notification from HRPS that they have been provided with web-based access to IMIS so that the information entered in IMIS can be reviewed on a periodic basis.

D. Mobility, hardship and non-removal allowance

(a) <u>Accuracy of mobility calculation</u>

28. PAU advised OIOS that details on the number of persons and the amount of mobility allowance paid was only available from OHRM. At the request of OIOS, the Payroll Unit at UNHQ provided an IMIS printout showing the staff members in receipt of mobility during 2003 and 2004. A sample of fourteen staff members out of approximately 140 paid in 2003 and 2004 was taken and their personnel notification details were checked against the IMIS printout. A discrepancy of approximately US$300 was found in the payment to one staff member. OIOS was concerned about the accuracy of the calculations, as there was no evidence that ICTR undertook reconciliations to verify the information in IMIS. This is addressed by Recommendation 04 and no additional recommendation is raised.

(b) <u>Eligibility of international staff for mobility allowance</u>

29. Of the 14 cases mentioned above, in all the cases the criteria for eligibility were met.

(c) <u>Accuracy of hardship calculation</u>

30. OIOS sampled the personnel action notification details of 62 international staff from a population of 620 in 2003 and 650 in 2004 and reviewed the accuracy of the annual computations of hardship element. No problems were noted.

31. UNHQ did not provide HRPS with any information on the hardship allowance paid monthly to staff members. OIOS reviewed a sample of 62 staff members and their personnel notification details on the staff members' files were checked against the IMIS printout requested from OHRM. Differences varying between US$10 and US$2,000 were found in payments to seven staff members. This indicated that no reconciliation had been undertaken to confirm that the correct amount was charged to ICTR. OIOS was concerned about the lack of this control and the inability of OIOS to verify the accuracy and completeness of payments made and addressed this concern under Recommendation 04 above.

(d) <u>Eligibility of international staff for hardship allowance</u>

32. OIOS sampled 10 percent of international staff members in receipt of hardship allowance and noted no problems with eligibility.

(e) <u>Incorrect categorization of duty stations</u>

33. The audit team sampled 62 out of approximately 600 staff members and noted no problems with classification of duty station for internationally recruited staff.

(f)   Guidelines on non-removal

34.   Payment of non-removal element is limited to a period of five years at one duty station. Exceptionally the Chief of Administration may extend the period of payment for a further period of up to two years upon certification. In a memo dated February 2001 from the Chief, Division of Administrative Support Services (DASS), all internationally recruited staff members were informed that OHRM would continue the payment of the non-removal element for an additional two years to all concerned staff members. ICTR being an ad hoc agency, staff members are considered as external candidates when applying for posts in the UN Secretariat resulting in a lack of mobility options. This decision was also taken to minimise the high turnover of staff in ICTR after five years of continuous service due to a reduction in staff's income. OIOS agrees with the decision and commends the efforts of ICTR to retain its staff members.

(g)   Accuracy of non-removal calculation

35.   Out of a sample of 62 staff members, 56 were paid non-removal allowance during the years 2003 and 2004. OIOS was satisfied that the allowance had been handled in accordance with UN Staff Rule 107.27.

(h)   Discontinuation of non-removal allowance

36.   Payment of non-removal allowance to three staff members recruited in 1995 was extended in 2001 for another two years as authorised by OHRM. OIOS noted no problems but observed that staff members were not notified of the pending discontinuation of the non-removal element of the mobility and hardship allowance.

> **Recommendation:**
>
> To ensure efficiency in the administration of non-removal allowance, the Human Resources Planning Section should advise Human Resources Officers through a circular to inform all staff members of the pending discontinuation of non-removal allowance (Rec. 05).

37.   *ICTR commented that HRPS would proceed as suggested.* OIOS notes the response and will close the recommendation upon receipt of a copy of the circular sent to Human Resources Officers requesting them to inform staff members when their non-removal is to be discontinued.

E. Education Grant

(a)   Guidance

38.   OIOS noted that PAU staff members were not provided with specific guidance to assess and process education grant claims for the 2003 and prior school years. In the opinion of OIOS such guidance is essential to ensure consistent processing of education grant claims. OIOS is therefore pleased to note that Information Circulars were issued in July 2004 by the Chief, DASS and the Chief, HRPS with respect to Education Grant and Special Education Grant for Disabled Children.

(b) Conditions of entitlement for special education grant claims

39. Four staff members received special education grant in 2003 school year. OIOS reviewed two of these cases and concluded the overall arrangements by PAU for handling these cases appeared to be adequate, except that the PAU did not have any procedures in place to:

    a) comply with Section 15.1 of ST/AI/2004/2 (Education grant and special education grant for children with a disability), and Paragraph 55 of ST/IC/2002/5 (Education grant and special education grant for disabled children), which state that a staff member is required to provide evidence that he or she has exhausted all other sources of benefits that may be available for the education and training of the child, including those that may be obtained from state and local Governments and from the United Nations contributory medical insurance plans; and

    b) comply with ST/AI/2004/2, Section 11.1, which states eligible staff members may only claim the special education grant, upon certification by the Medical Services Director.

Recommendations:

To ensure that costs to the UN are minimised, and to comply with ST/AI/2004/2 and ST/IC/2002/5, the Personnel Administration Unit (PAU) should require staff members to confirm that there are no alternative means open to them for the special education of their children. To assist in verifying the accuracy of claims from staff members, Head, PAU should undertake research on the types of alternative sources and benefits that would be possible for staff members and this information should circulated to all staff members (Rec. 06).

To comply with ST/AI/2004/2, the PAU should ensure all claims for special education grants are supported by satisfactory medical evidence regarding the child's disability, as certified by the Medical Services Director (Rec. 07).

40. ICTR did not comment on these recommendations. OIOS will keep:

    a. Recommendation 06 open pending clarification whether PAU will request staff members to confirm that there are no alternative means open to them for the special education of their children and whether they intend to undertake any work to assist staff members in determining whether there are alternative means of funding available.

    b. Recommendation 07 open pending clarification whether PAU will undertake action to ensure all claims for special education grants are supported by satisfactory medical evidence regarding the child's disability, as certified by the Medical Services Director.

(c) Education grant travel claims

41. OIOS was not able to review any ICTR education grant travel claims as ICTR were not able to provide a listing detailing which staff members undertook and claimed for such travel in 2003 school year. This concern was addressed under Recommendation 03 and no additional issues were raised.

(d) Claims for tuition in mother tongue

42. OIOS was not able to review any claims for tuition in the mother tongue, as ICTR was not able to provide any supporting documentation as required by ST/AI/2004/2 for staff members who claimed such expenses in 2003 school year.

Recommendation:

To comply with ST/AI/2004/2, the PAU should ensure that all mother tongue claims are supported by the required evidence and issue an internal circular to staff members informing them of the required documentation that should be submitted (Rec. 08).

43. *ICTR commented that HRPS would act accordingly.* OIOS notes the response and will close the recommendation upon receipt of a copy of the internal circular sent to staff members informing them of the required documentation that should be submitted in support of mother tongue claims.

(e) Distance learning

44. In its audits of UNON, ECA, UNOG and UNHCR education grant, OIOS noted that distance-learning courses were not yet eligible for reimbursement. ST/AI/2004/2 considers correspondence courses as non-admissible "except where such courses are the only available substitute for full-time attendance at a school, of a type not available at the duty station, or where such courses are related to academic subjects that are not included in the regular school curriculum but are required for the child's subsequent education." OIOS is concerned that the conditions of ST/AI/2004/2, Section 3.5 (c) would not allow distance learning as an alternative but only as an exception, though this form of training can be a cost effective alternative to attending classes and is gaining acceptance world wide. Distance learning is especially important for duty stations such as Arusha or Kigali where there is a need for correspondence courses as the choice of educational institutions is limited.

Recommendation:

To ensure that the widest possible training opportunities are offered to staff, Chief, Human Resources Planning Section (HRPS), should liaise with counterparts within the UN Secretariat and suggest to OHRM a modification of Section 3.5 of ST/AI/2004/2 to give greater flexibility in the recognition of on-line training as an alternative rather than as an exception. This would recognise current educational trends and developments and to allow for more convenient and flexible educational arrangements for staff members' children (Rec. 09)

45. *ICTR commented that HRPS would liaise with OHRM on subject and revert.* OIOS notes the response and will close the recommendation upon notification of the outcome of discussions with OHRM seeking a modification of Section 3.5 of ST/AI/2004/2 to give greater flexibility in the recognition of on-line training as an alternative rather than as an exception.

F.   Dependency Allowance

(a)   <u>Accuracy of dependency allowance calculations</u>

46.   OHRM provided OIOS with an IMIS printout of the ICTR staff members in receipt of dependency allowances in 2003 and 2004. OIOS reviewed the personnel notification details of 77 of the staff members out of a population of 392 in 2003 and 413 in 2004. The details were checked against the IMIS printout and the supporting documents on the staff members' personnel files. No problems were noted.

47.   OIOS felt that the current system would be greatly enhanced if ICTR Personnel Administration Unit was able to verify the accuracy of the data in IMIS. This issue was addressed in Recommendation 04 above and no additional recommendation is raised here.

V.   FURTHER ACTIONS REQUIRED ON RECOMMENDATIONS

48.   OIOS monitors the implementation of its audit recommendations for reporting to the Secretary-General and to the General Assembly. The responses received on the audit recommendations contained in the draft report have been recorded in our recommendations database. In order to record full implementation, the actions described in the following table are required:

Recommendation No.	Action Required
Rec. 01	Notification of the outcome of the review of the current filing system and receipt of any copies of checklists developed.
Rec. 02	Receipt of details of the logging system implemented and details of the statistics collected on the processing time frames for entitlements.
Rec. 03	Receipt of details of the mechanism and procedures developed for the identification, recording, analysis and maintenance of basic data for staff entitlements.
Rec. 04	Notification from HRPS that they have been provided with web-based access to IMIS so that the information entered in IMIS can be reviewed on a periodic basis.
Rec. 05	Receipt of a copy of the circular sent to Human Resources Officers requesting them to inform staff members when their non-removal is to be discontinued.
Rec. 06	Clarification whether PAU will request staff members to confirm that there are no alternative means open to them for the special education of their children and whether they intend to undertake any work to assist staff members in determining whether there are alternative means of funding

	available.
Rec. 07	Clarification whether PAU will undertake action to ensure all claims for special education grants are supported by satisfactory medical evidence regarding the child's disability, as certified by the Medical Services Director.
Rec. 08	Receipt of a copy of the internal circular sent to staff members informing them of the required documentation that should be submitted in support of mother tongue claims.
Rec. 09	Notification of the outcome of discussions with OHRM seeking a modification of Section 3.5 of ST/AI/2004/2 to give greater flexibility in the recognition of on-line training as an alternative rather than as an exception.

VI.   ACKNOWLEDGEMENT

49.   I wish to express my appreciation for the assistance and cooperation extended to the audit team by the management and staff of ICTR Personnel Administration Unit.

Egbert C. Kaltenbach, Director
Internal Audit Division II
Office of Internal Oversight Services