

TO: Mr. Gurpur Kumar, Deputy Director
A: Internal Audit Division, OIOS

DATE: 5 July 2011

FROM: Choi Soon-hong, Assistant Secretary-General
DE: Chief Information Technology Officer



REFERENCE: CITO/11-00180

SUBJECT: **Assignment No AT2010/512/01 – Audit of payroll processing at United Nations Headquarters**
OBJET: **Nations Headquarters**

1. Thank you for your memorandum dated 6 June 2011 on the above subject.
2. Please find attached OICT's response to the draft report. OICT remains ready to provide additional details if required.

cc: Ms. A. Kane
Ms. C. Pollard
Mr. J. Yamazaki
Mr. S. Goolsarran
Mr. M. Baez
Ms. A. Wong
Mr. E. Tongunga

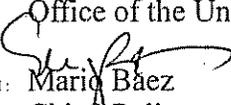
Audit of Payroll processing at UNHQ – AT2010/512/01
OICT Response to the draft report

Para. No.	Recommendation	Accepted (Yes/No)	Implementation date	Client comments
35.	<p>OPPBA and OICT should ensure that adequate controls are implemented to:</p> <ul style="list-style-type: none"> (a) Record and monitor the log activities performed by IMIS administrators, and; (b) Retain archives documents supporting changes to logical access and correction to data in accordance with the approved retention schedule. 	<i>No</i>	<i>N/A</i>	<p><i>Database administrators do not make changes to IMIS data in production. They however perform day-to-day administrative tasks (backups, index rebuilding, temp tables' cleanups, running data fixes, etc.) on the database. A written description of these tasks exist in the form of SOP and scripts which can be provided upon request.</i></p> <p><i>All access to IMIS granted through an established process which involves security liaison officers and is supported by several official request forms (OICT.2, OICT3, OICT.4A, OICT.6) available on iSeek. Upon processing, these forms are archived according to the approved retention schedule.</i></p> <p><i>Data fixes (correction to IMIS data) also follow an established data fix notification process involving finance, HR & application owners. All the scripts used for these data fixes are also archived according to the approved retention schedule.</i></p>
36.	OICT should establish logging mechanisms for recording the activities of the database administrators in production	<i>No</i>	<i>N/A</i>	<p><i>Database administrators do not make changes to IMIS data in production. They however perform day-to-day administrative tasks (backups, index rebuilding, temp tables' cleanups, running data</i></p>

Para. No.	Recommendation	Accepted (Yes/No)	Implementation date	Client comments
	environment.			<p><i>fixes, etc.) on the database. A written description of these tasks exist in the form of SOP and scripts which can be provided upon request.</i></p> <p><i>The team leader of Database Operation Group includes all the activities of the administrators in production environment in his weekly status report.</i></p>
41.	OICT in coordination with Archives and Record management Section should establish a policy for managing and archiving record of the access granted to IMIS.	Yes	31 Dec 2011	<p><i>OICT and ARMS are already working together on a retention schedule document for ICT records. The current draft document will be reviewed in light of this recommendation to ensure that records related to IMIS access requests are also covered.</i></p>

TO: Mr. Gurpur Kumar
A: Deputy Director, Internal Audit Division
Office of Internal Oversight Services

DATE 22 July 2011

THROUGH: Neeta Tolani 
S/C DE: Director
Office of the Under-Secretary-General for Management
FROM: Mario Baez 
DE: Chief Policy and Oversight Coordination Service
Department of Management

SUBJECT: **Assignment No. AT2010/512/02 – audit of payroll processing at United Nations**
OBJET: **headquarters**

1. With regards to the above-referenced subject, please find below comments to the recommendations contained in the report. Please note that some technical amendments to make paras 19-21 of the report more accurate are in tracked changes in the attached document.

2. **Recommendation 17**

OHRM should:

(a) Perform a clean-up exercise of the data recorded in the human resources module of IMIS for ensuring that the data is consistent, complete and reliable; and

(b) Ensure that the transfer of staff members between duty stations is processed within a set time-frame, and that exceptions beyond this time are documented, monitored and reviewed. (HRISS)

OHRM comments:

(a) OHRM/HRISS is already supporting clean-up by providing exception reports to Executive Offices. The exception reports highlight inconsistencies/errors in IMIS that should be corrected by the EOs. However, the actual clean-up can not be performed by OHRM/HRISS as we do not own the data.

(b) This is a monitoring process which is ongoing rather than having a specific implementation date. The IMIS HR Support Team of OHRM, which processes the IMIS scripts of staff members transferring in or out of UNHQ, resolves script transfer cases within two months on average. Script transfer cases can be resolved quicker (within a day or within a week) if:

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- the requesting department processes all actions in a timely manner;
- the staff member's data in IMIS is "clean" (ie. no overlapping post incumbencies, no corrupted data, etc.);
- the transfer involves a separated staff member or a staff member on normal movement; and
- the effective date of transfer is known.

3. All cases received are documented and stored in OHRM's CRM application (MyHROnline). Starting in July 2011, the lead of the IMIS HR Support Team will review all script transfer cases that have been unresolved for more than two months (previously it was three months) and send an update to the Heads of the Executive Offices on the pending cases.

4. **Recommendation 22**

OHRM should update its help desk procedures and, in coordination with OICT, ensure that all personnel assigned to payroll-related activities receive adequate training.

OHRM comments

In terms of training, the IT Learning Programme (ITLP) has been offering IMIS courses to UN Secretariat staff since 2000.

For example, IMIS Overview is a half-day class offered as an introduction to staff who require broad knowledge of the capabilities of the system and the data that can be retrieved. The Overview course gives staff background on how the system works and how it supports the administrative processes of the United Nations. It also shows staff how to navigate and use the system. Staff are also introduced to the support resources available.

ITLP has also developed and delivered half-day "how to" workshops on IMIS, including "how to process stock requisition", "how to process time and attendance" and "how to process travel requests". The target audience is staff assigned to perform administrative functions within IMIS.

We have offered a total of 188 classes and trained 1,395 staff since 2000.

In terms of the desk procedures and on-line training mentioned in Paragraph 21 of the report, the implementation date would be 31 December 2011, subject to the following comments.

A project sponsored by five Executive Offices (DM, DGACM, DPA, OLA, OCHA) is currently underway to help strengthen the IMIS HR Support Team. The project focuses on 3 areas - (1) HR User training; (2) strengthening IMIS HR desk procedures; and (3) focal point specialized training and workflow.

However, because of the limited resources working on the project (one P and two GS staff) and the short time allocated to complete it (six months), the project is focused on the following:

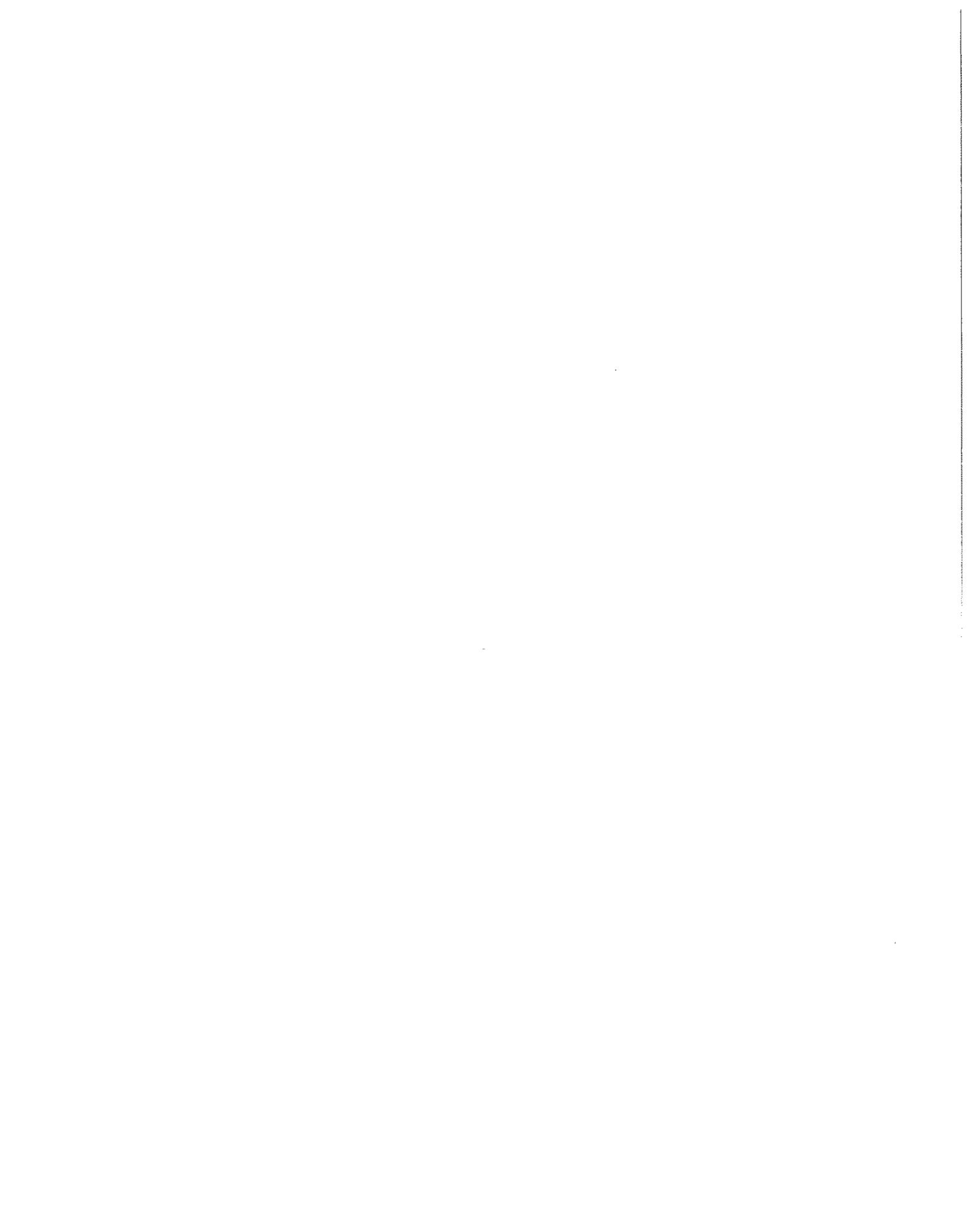
- Remove all obsolete desk procedures
- Update desk procedures that are affected by the removal of the obsolete ones
- Conduct training on IMIS user sessions where customers make the most mistakes (i.e. Post Incumbency; Appointment; Profile; Entitlements)

5. Additional updates to desk procedures and further training will not be feasible unless the project is extended or more resources are made available. However, the IMIS HR Support team will create detailed Standard Operating Procedures and guidelines on payroll-related personnel actions that will be shared with Payroll/OPPBA.

6. Proposed amendments to paras. 19-21 are provided in the attached Annex.

7. Any additional comments received subsequent to this submission will be forwarded to you in due course.

8. Thank you for providing the opportunity to comment on the report.



Source: Audit of Payroll Processing at UN Headquarters dated 6 June 2011

19. For cases that require rescinds, the HRISS help desk coordinates with the FIOS help desk established in OPPBA, as necessary. All requests are logged into the customer relationship management application (MyHROnline) and identified with a ticket number. Each record is stamped with the help desk assistant's identification. The HRISS help desk performs a triage to determine the nature and priority of each case. The ticket is then classified and put on queue in the MyHROnline application.

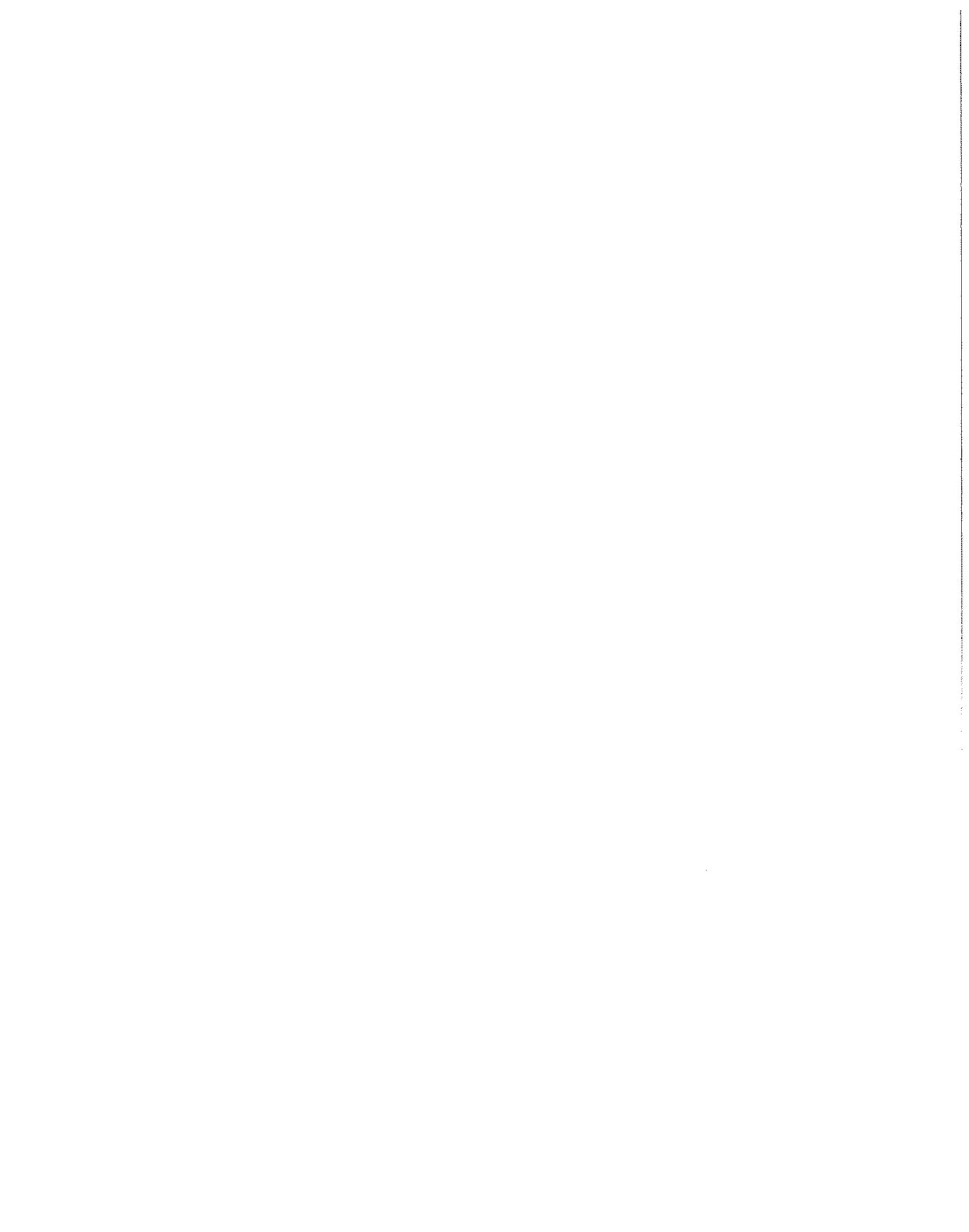
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20. The HRISS helpdesk performs a diagnostics test on received cases and comes up with a viable solution. This is then communicated to the requester via e-mail and archived (in PDF format) in the case log in the MyHROnline application. Two applications are used for resolving cases: "EZ HR" and IMIS Diagnostic database for analyzing personnel actions.

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21. OIOS reviewed case statistics reports, desk procedures and the online training module. Case reports indicated only the total number of incidents but not their nature. IMIS HR module desk procedures have not been updated since 1996. The training module was also outdated and contained many links that did not work. Pending the replacement of IMIS with the new ERP/UMOJA, no training on IMIS has been provided in the last five years to new human resources staff. Human resources managers indicated that a significant number of retirements in the recent past have decreased the institutional knowledge on the use of IMIS in the organization. This condition is considered to be the main cause of errors made while recording personnel actions, having an effect on the payroll calculations, and the significant amount of time and effort invested in locating and correcting them.

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Summary of Recommendations
Audit of payroll processings at UNHQ

Remarks on Audit Report

- paragraph 10 might need to be clarified as Executive Offices and OHRM prepare and approve different sets of Personnel Actions. The paragraph, as written, could be misunderstood as indicating that the Executive Offices prepare Personnel Actions and OHRM approve the same Personnel Actions.

Para. No	Recommendation	Accepted? (Yes/No)	Implementation date	Client comments
31	OPPBA should ensure that variances between the payroll reports generated with WIRe (i.e. earnings and deductions report) are identified, explained and corrected in a timely manner and on a monthly basis.	Yes	TBD	Variances between IRFA reports and WIRe reports have been reported to OICT for analysis. Once the source of the variance is identified, the timeline for correction will depend on the complexity of the reports modifications required and on the availability of OICT resources. At this stage, OPPBA is not yet in a position to estimate an implementation date. Since OPPBA is dependent upon OICT to implement this recommendation, OICT should share the responsibility of implementing this recommendation .
32	OPPBA should ensure that: (i) Payroll results reconcile with the postings to the general ledger, (ii) Reports provide both consolidated and detailed information (i.e. processing elements, errors, payments, etc); and	(i) not accepted. (ii) and (iii) are accepted.	TBD	(i) Payroll results always reconcile with the postings to the general ledger. The recommendation is not understood. (ii) Variances between the consolidated and detailed reports have been reported to OICT for analysis. Once the source of the variance is identified, the timeline for correction will depend on the complexity of the reports

	(iii) Reports that are no longer supported should be removed from the production database.			<p>modifications required and on the availability of OICT resources. At this stage, OPPBA is not yet in a position to estimate an implementation date. Since OPPBA is dependent upon OICT to implement this recommendation, OICT should share the responsibility of implementing this recommendation .</p> <p>(iii) OPPBA will request OICT to decommission reports that are no longer supported. An implementation date will be provided after further consultations with OICT. Since OPPBA is dependent upon OICT to implement this recommendation, OICT should share the responsibility of implementing this recommendation .</p>
35	<p>OPPBA and OICT should ensure that adequate controls are implemented to:</p> <p>(a) Record and monitor the log of activities performed by IMIS systems administrators; and</p> <p>(b) Retain and archive documents supporting changes to logical access and corrections to data in accordance with approved retention scheduled.</p>	<p>(a) is not relevant for OPPBA</p> <p>(b) is accepted.</p>	Will be implemented by OPPBA as of 1 August 2011.	<p>(a) belongs to OICT.</p> <p>(b) OPPBA will put in place a central dedicated documentation location for such changes.</p>