Administrative Files Administrative Office Finance - FIN/002 Auditing and Inspection

30/08/1972-09/02/1973

PLEASE RETAIN ORIGINAL ORDER

Clear N.H.L. 31/2/08

UN ARCHIVES

SERIES 5-0685

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ACC. DAG 13 2.2.11

Mr. A. H. Ochodon Principal Sometary UNCURK

Robert J. Ryan Assistant Secretary-General Office of General Bervisse

AND BUTTON UNDERSEASE

- 1. Since its inception by the Secretary-Comural in 1962 the Administrative Management Service (AGS) in the United Mations has been reviewing the various offices and departments of the US as well as the regional economic commissions.
- 2. In agreement with the Director of AMS we have testatively agreed to start the co-the-spot review of UNCURE/ORNEE on 24 January 1975 and have not 51 January 1975 as the target date for finishing the on-the-spot survey.
 - 5. The AMS Representative visiting your Mission will be Mr. S. Parker.
- 4. The purpose of this in-depth review is to study the administrative and menagement practices of the Mission, especially members utilization and deployment within the context of the overall operation.
- 5. During the survey the Management Representative will be meeting with staff members at all levels, and in view of the importance of this review, I know I can rely on all staff members to co-operate fully with Mr. Parker.
- 6. Whilst every effort will be used to interview a reasonable muster of the mission personnel during the gurung fit will be impossible to interview each one. However, should any staff master desire to one the Namesment Representative, he should be answerped to do so.
- 7. To the maximum extent possible the Representative will use the edesions' documents, reports of information as already prepared and available. We have already given the Representative preliminary briefing here and provided him with some background documentation.
- 8. It would be appreciated if you could notify all staff of the fortherning AMS survey and also make the appropriate arrangements report pickup at the airport, reservations at a suitable hotel and the provision of elerical ancietance on a part-time basis. We shall let you know the final MA and flight details as soon as possible.

eot Mr. B. Parker, to. 3760 Mr. O. Hompariso, Uncles

EXTRACT FEGR ADMINISTRATIVE REPORT UNCURK NO. 6 DATED 9 FEBRUARY 1973

UNCURE

10. Internal Audit Observation No. 087/73 (your 5/13)
The observation sheet with our comments is enclosed.

10-11-67)

UNITED NATIONS



NATIONS UNIES

Topic. S. Ismeley, Chief Field Operations Service

INTERNAL AUDIT SERVICE, New York, New York

NO. 1 Della 7/73

THROUGHIMP. R.J. Hyun, Assistant-Secretary-General, Office of General Services

DATE: DO January 1973

N.B Tease return original and one duplicate copy by T March

1933 with your comments duly dated and signed.

OBSERVATIONS.

COPPLETTS

Sub-jords

modic Chapmentions related to management 3 of Report N.R. A/T5 on the modic and Anaportion of the Matan Series Commission for the Mathematics and Rebabilitation of Marca (UNCURE) and Inited Mations Commission (UNCURE) and Inited Mations Commission In Koron (UNICE)

Per-nomena.

Contracte Contracte

- 1. It was noted that Mrs. Jung Jung Cit, writeliboard sparator, was recruited on 6 August 1972 for a period of three menths. Nor temperary contract expired on 6 November 1972 but at the time of the smilt visit (27 November 7 Dosember) she was still exployed. No formal now contract or letter of appointment was issued and Mrs. Jung Jung Cit was being given a monthly salary under the same terms of the expired contract.
- 2. Under no edremeteness should a person be exployed by the UN effice without a written emetrest describing the conditions and period of service in existence and signed by both parties.

It is recommended that an appropriate occurred be issued to cover the our-responding period of employment.

· European on loss

A physical check of the office equipment r-valed that two electric, desk-type frame were on hour to personnel without properly regard authorizations being issued to the retolion. The issuance of a new contract to Mrs.
JiNG, Jung Ok was delayed due to the
particularly heavy workload experienced
during November. However an updated contract
was issued on 28 November 1972, covering
the period 7 November 1972 to 6 February
1973, and forwarded to Headquarters via
UNCURK AR 72/48 of 1 December 1972.

On 6 February 1973, a further contract was issued, covering the period 7 February - 6 May 1973, and forwarded via UNCURK AR 7) of 9 February 1973.

Action as indicated will be initiated and properly signed authorizations and receipt will be filed.

It is recommended that proper written authorization be given to the custodian for equipment to be released on lown.

Parthermore, the property records should be supported by receipts from the individuals concerned and such receipts should be reserved every year.

Pleter C. J. Kien, Director Internal Audit Service Queller.

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15. Internal Audit Observation No. 087/73

Enclosed for your action is a copy of Internal Audit Observation No. 0B7/73 dated 22 January 1973.

Please enter your comments as indicated and return as soon as

AUDIT NOTE No.

Date to December 1

To

Mr. Abnet Orbuden, Principal Secretary, INCOME and Controller, MANCK

Office:

Seoul, Keres

From Auditor:

E. St. H111

DESCRIPTION OF MATTER RAISED (including amounts involved)

CORRECTIVE ACTION TAKEN, or COMMENTS.

ADVANCES RECEIVABLE LOCALITY

Certain transactions completed in Won are being set up in the ARL Ledger in Won-but written off through a Credit to the dollar side of the ARL. This causes diffioulty in identifying items eliminated during the nonth.

It is recommended that entries be recorded in the currency in which the transactions occurred.

There exists no written instructions recarding the operation of the Petty Cash

It is requested that written instructions indicating the types and merimum amount of expanditures which can be made from the Petty Cash Fund be given to the

An exactnation of property records reverled that inventory cards are not benon-expendable property and equipment.

It is recommended that inventory cards be caintained showing property's description, source and data of acquisition, cost, Us number, serial number and location.

Suggestions are accepted and will be implemented.

> Abmet IL Osbudum Principal Scoretary

Auditor's Signature

Signature of Hend of Office The artgions should be retained by the field affice and the copy resisted to the realization

^{*} In case of absence of the Mand of Office. The field office is requested to return the capy to the Director, internal Audit Service. United Notions Headquarters. The latter may decide to incorporate the content of this note in the guild and inspection report.

OFFICE OF THE CONTROLLER THERNAL AUDIT SERVICE

AUBIT NOTE No.

Charles State 1		

Jac ...

Er. Abset Osbudun, Principal Secretary, Shoukk and Outtedian, Unitok

Office:

Sevul, Keren

From Auditor:

A. St. Hill

DESCRIPTION OF MATTER BAISED (becluding amounts (nyalyad)

CORRECTIVE ACTION TAKEN, IN COMMENTS

ADVANCES RECEIVABLE LOCALLY

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It is requested that entries be recorded in the currency in which the transsotions scourred.

There exists no written instructions regarding the operation of the Fetty Cash

It is requested that written instructions indicating the types and maximum ascunt of expanditures which can be made From the Petty Cash Fund be given to the our todiam.

An examination of property records revealed that inventory cards are not being anintained at UNMEK for each piece of non-expendable property and equipment.

It is recommended that inventory cards be maintained whowing property's despription, source and date of acquisition, cost, Di number, perial number and legation.

Suggestions are accepted and will be implemented,

> Abmet H. Osbudum Principal Secretary

Signature of Head of Office # The criginal about the rate and by the field affice and the easy secured to the auditus.

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AUDIT NOTE No.

Date: 6 December 1

TROWN

Mr. Almot Cabadam, Principal Secretary, Unculk and Contedian, USECK

Dillice:

Secul, Korea

From Auditor:

R. 50. Hill

DESCRIPTION OF MATTER BAISED (including amounts (including)

CORRECTIVE ACTION TAKEN, or COMMENTS

ADVANCES RECEIVABLE LOCALLY

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Abmet H. Ozbudun Principal Secretary

August & Commission

Signature of Head of Office "
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[&]quot; In case of abstract of the Hear of Office, the field office is requested to remark the copy to the Disaster, Interval Audit Service, United Northern Managements. (The latest may heald to interpretate the casteer of this water is the north and important energy.)

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7. Visit of Auditor (our 48/4)

Mr. H. St. Hill completed his audit of the accounts of UNCURK and UNBECK on 6 December 1972.

DESCRICK

4. Visit of Auditor

Mr. Ronald A. St. Hill from the Department of Internal Audit arrived in Secul on 26 November and is at this time auditing the accounts of both UNCURE and UNMUK.

UNITED NATIONS



NATIONS UNIES

INTERNAL AUDIT SERVICE, New York, New York TOMY. George Humparies

Administrative and Finance Officer

UN Commission for the Unification and Rehabilitation of Mores. (UNCURK)

THROUGH Mr. George Lansky, Chief Field Operations Service

N.B. Please return original and one digiticate copy by _____ Suptamber 1972_19_, with your comments duly dated and signal.

OBSERVATIONS.

COMMERTS

Subject: Hay 1972 accounts of the UNCURK

1. During the audit of the May 1972 accounts we noted the following points:

Deimbursement of income taxes to local staff

The amounts on DV's 46-6405-1 and 46-6405-2 representing reinbursement of income taxes to the local staff were incorrectly charged to the Salaries account code - 010.

> It is recommended that the smount being reinbursement of income taxes should be charged to the account 192-01-64 "Income from Staff Assessment".

Mission Subsistance Allowance

Attached to the Disburgement Voucher 30-05-49 was afform showing the computation of mission subsistance allowance for employees which included amounts under a column named "Variable Element" with which we are unfamilia;

> We would appreciate being informed as to the basis of calculation of this "Variable Element" and the authorities involved.

2. HQ A/B 70/43, dated 29 October 1970, instructed that, in accordance with advice received from the Office of the Controller, tax reinburgement to the Government of the Republic of Mores should not be charged to staff assessment account 192-01-64 but to UNCURE/UNDICK budgetary allotment C10.

However, as recommended, we shall in future charge account 192-01-64 "Income from staff assessment."

]. This form was used at the time Field Service per diems were calculated on the basis of a fixed amount plus a "variable element" according to the post classification of this mission. Since June 1969 however, this variable element ceased to be effective, although we continued to use the old fores. This form will be updated immediately.

George A. Humphries Administrative and Finance Office UNCURK 12 September 1972

per pro Pieter C. J. Kien, Director Internal Audit Service

IA. (5.67)

UNITED NATIONS



NATIONS UNIES

Title Country Chief

INTERNAL AUDIT SERVICE, New York, New York

NO.1 0.8 7 /73

THROUGH:Mr. M.J. Pyon, Assistant-Services-General,

N.B. Please return original and one duplicate copy by 7 March

_ 1935 with your comments duly dated and signed.

DATE: BR E

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COMMENTS

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Plan C. J. Etem, idrector in smal Andit Service

George A Europries Edministrative and Pinance Officer ThoURK.