



Ref AUD-8-2:1 (00010/06)

5 January 2006

To: Mr. Warren Sach, Assistant Secretary-General, Controller
Office of Programme Planning, Budget and Accounts

From: Patricia Azarias, Director
Internal Audit Division 1
Office of Internal Oversight Services

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

Subject: **OIOS Audit AH2004/511/03: Medical Insurance Plan offered to Locally Recruited Staff and to National Officers**

1. I am pleased to present herein our final report on the subject audit, which was carried out at the Controller's request from June through September 2004 at Headquarters, Regional Commissions and Field Offices of Peacekeeping Missions. The report is being issued as final after no comments were received by this Office on either the draft report of 14 February 2005, or the reminder memorandum of 8 July 2005 (addressed to the Director, Accounts Division, OPPBA). Please note that OIOS considers Recommendations 1, 2, 3 and 9 as being of critical importance, and we wish to focus your attention on these recommendations.
2. Please note that IAD-1 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 and complete the attached client satisfaction survey form.

I. INTRODUCTION

3. The Medical Insurance Plan offered to Locally-Recruited Staff and to National Officers at Designated Duty Stations Away from Headquarters (MIP, the Plan) was established in accordance with General Assembly Resolution A/RES/41/209, and Staff Regulation 6.2. The Plan is governed by the provisions of ST/AI/343 of 31 July 1987, which list the Plan rules (Personnel Manual Item 6141). The Plan was announced in ST/IC/87/33 of 19 June 1987, which also listed some of its rules (Personnel Manual Item 6140). A small number of changes to the Plan were made over the years, which were approved and communicated by the United Nations Controller. These changes were mostly promulgated to make the Plan terms consistent with medical insurance plans offered to internationally recruited staff.

4. MIP is a self-administered, self-financed plan, which is offered to staff of the General Service category, and to National Officers at duty stations away from Headquarters, including field offices of peacekeeping missions. The Plan administration

is completely delegated to these duty stations. The Insurance Service at Headquarters provides advice in certain circumstances which are described in the Plan governance document mentioned above, and upon request. The contribution rates were established when the Plan was introduced, and were not changed since.

5. Because of the delegated administration of the Plan, only its cumulative financial results are reported to Headquarters on a monthly basis. Financial data indicates a surplus of approximately \$28.2 million as of 31 December 2003. The data further shows a surplus of approximately \$16.3 million at the end of 1997. During the biennia ending in 1999, 2001 and 2003, surpluses of \$4.1 million, \$5.5 million and \$2.3 million, (which include investment income), brought the fund balance up to its current level.

6. The Plan was audited by OIOS in several duty stations in the recent past. These duty-station specific audits included the peacekeeping missions' field offices of UNMIK, UNMEE and MONUC. The Board of Auditors commented recently that the United Nations Financial Statements should reflect the liabilities for After Service Health Insurance on an actuarial basis, without reference to any specific health insurance plan.

7. The Controller thus requested Internal Audit Division 1, OIOS, to conduct an audit of the Plan, and to review and report on its operational aspects. This report summarizes the results of the audit.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

8. The audit objectives were established in consultation with the Insurance Service of the Accounts Division, OPPBA, and included review and assessment of:

- a. The Plan consistency and fairness of benefits as compared to the Van Breda plan (which is the plan offered to internationally recruited staff at duty stations away from Headquarters, except for Geneva);
- b. Controls over data collection, evaluation, processing, retention and confidentiality, with particular emphasis on expenses for treatment of HIV-related conditions;
- c. Control of fraud and potential "petty graft", including eligibility rules for After Service Health Insurance (ASHI); and
- d. The control structure to ensure that there are no misinterpretations of Plan provisions which may result in either limiting access to services, or exceeding ceiling amounts. Notwithstanding an adequate control structure, the highest possible degree of delegation of authority in administering the Plan should be maintained.

9. In establishing the audit objectives, it was agreed that the Accounts Division, OPPBA, will be responsible for carrying out the following:

- a. A cost/benefit analysis of self-administration vs. retaining a professional third-party administrator, including contribution rate comparability to other United Nations plans; and
- b. An evaluation of the long-term financial impact of benefits entitlements (actuarial value of future benefits).

10. The audit scope included the review and analysis of data and other Plan information available at Headquarters for the 2002-2003 biennium, additional data collection via electronic mail from Regional Commissions, field offices of peacekeeping missions and the International Criminal Tribunal for Rwanda (ICTR), and conducting a field audit of the Plan at the Regional Commission for Asia and the Pacific (ESCAP), and at the United Nations Force in Cyprus (UNFICYP). A summary of the data collected from offices in the field is provided as an annex to this report.

11. The audit methodology consisted of initial analysis of utilization trends to identify duty stations that warranted a field audit. Additional considerations included the size of the participants' population, and the perceived risks (based in part on the results of the duty station-specific audits that were recently carried out, as mentioned in paragraph 7 above). Once identified, an audit of the Plan administration and controls was carried out in the field. This audit included a review of Plan operations (collecting premiums, settling claims and financial reporting), a comparison of benefits available to participants with those of the Van Breda plan, and, at ESCAP, a comparison of the cost of the Plan administration with that of the Van Breda plan.

III. OVERALL ASSESSMENT

12. Based on the information and analyses described in paragraphs 23-32 below, the Plan seems to be effective and cost-efficient. The Plan is also well adapted to local circumstances, which vary significantly between duty stations, and does not incur cross-subsidies among duty stations.

13. Comparing the benefits available to participants indicated that the Plan benefits are comparable overall to those offered under the Van Breda plan, with the exception of the option to receive treatment at locations outside the duty station. Van Breda provides for more comprehensive coverage when medical treatment is given outside the duty station. The occurrence of such treatment is rare, however.

14. Notwithstanding the above, the auditors found that the governance framework of the Plan could be improved. Unlike all other medical insurance plans (except the Geneva plan) which are reviewed annually (and sometimes more frequently) by the Health and Life Insurance Committee (HLIC) at Headquarters, MIP is not subject to this or to any other joint staff-management review. In this situation, and because of the delegation of the Plan administration to field offices, significant discretion in interpreting Plan rules is

conferred on management in these field offices. The auditors found some duty-station specific interpretations of Plan rules, as shown later in this report.

15. Another result of the Plan inadequate governance framework is the relatively large surplus in the Plan reserve (\$28.2 million at the end of 2003). This surplus may indicate that the cost of participation is too high, at least at some duty stations (see further analysis of the surplus in paragraphs 36-39 below).

16. Another concern is that there were no adequate information systems available at the duty stations visited to support processing and managing Plan data. Based on information collected from ECA this issue is a concern there too. It should be mentioned, however, that through a combination of partially adequate systems and manual work, the two duty stations visited during the audit were able to demonstrate that the Plan was administered adequately.

17. Treatment of "Hardship" cases (as defined in the Plan rules) is inadequate. Cases that were submitted to Headquarters for consideration and settlement were not processed in a timely manner. This poses undue hardship on the staff member concerned, and, in some cases, on surviving family members.

18. Confidentiality of private medical data was found to have been adequately addressed at ESCAP. At UNFICYP, on the other hand, data confidentiality was not adequately guarded. This was so, however, because of an audit recommendation issued in 1999, which established a deviation from data confidentiality standards, and was implemented by the UNFICYP administration. A revised audit recommendation to address this will be issued to UNFICYP separately.

19. Recognized expenses are determined in the process of screening claims. Paragraph 5.3 of ST/AI/343 authorizes the administering office to use its discretion in determining the level of comparable "Reasonable and Customary" costs in the locality. However, there is no definitive list of the types of admissible costs. While this was not found to raise significant concern during this audit, it may result in individual cases of inconsistent Plan implementation across duty stations.

20. As of 1 January 2004, the United Nations Development Programme (UNDP) ceased participating in the Plan, and outsourced its administration to a contractor. UNDP announced the following reasons for this change: (i) High cost of administration and lack of specialized knowledge; (ii) Unavailability of an adequate IT system for administering the Plan; (iii) The need to ensure data confidentiality; and (iv) A noted increase in the number of fraud cases.

21. While the Accounts Division, OPPBA, will evaluate the costs and benefits involved in having the Secretariat outsource the Plan administration, the differences in circumstances between the Secretariat and UNDP should be considered. These differences include the smaller number of Secretariat duty stations using MIP, which keeps the costs of administering the Plan reasonably low, and the existence of IT systems,

although generally inadequate, to process and administer Plan data. Pending the analysis by the Accounts Division, OPPBA, OIOS does not offer a recommendation on this issue.

IV. DETAILED AUDIT FINDINGS AND RECOMMENDATIONS

Operational Balance, Low Administrative Overhead, User Satisfaction and Benefits Comparability to Other Plans

22. Data collected from eight duty stations where the Plan is deployed (shown in the annex to this report) indicates that in two duty stations the Plan resulted in significant surpluses in 2002-2003 (ICTR and ECLAC). In two other duty stations the plan resulted in modest surpluses for the same period (ECA and UNFICYP). One duty station generated a deficit for the period (ESCAP) and three duty stations did not provide sufficient data (UNMEE, UNMIL and MONUC).

23. Analysis of the aggregate insurance reserve surplus (shown in paragraph 36 below) indicates that over the last ten years the plan in its entirety did not result in an operational deficit. The surplus further increased because of significant investment income.

24. In September 2002, an analysis done at ESCAP indicated that the cost of the administrative overhead there was \$41,845. The Plan income at ESCAP for the same year was estimated at \$996,656.46. Administrative overhead thus comprised approximately 4.2 per cent of the Plan income, which is comparable to that of the Headquarters plans.

25. Discussions held during the audit with representatives of local staff who use the Plan at ESCAP and at UNFICYP indicated that notwithstanding some anecdotal complaints, mostly about treatment of "Hardship" cases and about general knowledge of the Plan provisions, the overall Plan was satisfactory.

26. Benefits available to Plan participants are shown in summary in Section 4 of ST/AI/343 of 31 July 1987 (Sections of this document are also referred to as "Plan Rules"). Benefits are also listed in summary in paragraph 9 of ST/IC/87/33 of 19 June 1987, and in various Sections of a document entitled "MIP-9/87: Guidelines for Administering offices" (for example: Sections G, H and I).

27. Because MIP benefits are only shown in a summary format in the above-mentioned documents, administrators had significant discretion in determining which expenses are reimbursable and which are not. This situation was addressed to some extent by UNDP, who in 2002 issued a comprehensive list of reimbursable and non-reimbursable expenses under the Plan. The UNDP list was adopted as a guideline at ESCAP, but not at UNFICYP.

28. Benefits available under the Van Breda plan are listed in the annex to the annual Information Circular on this plan, issued before the annual enrolment/renewal exercise (for example: ST/IC/2001/93 of 3 December 2001).

29. A comparison of the benefits available under MIP and Van Breda was done at ESCAP. As part of the audit this comparison was validated, and reviewed. This analysis shows that the Van Breda plan provides for more comprehensive coverage when medical treatment is given outside the duty station (this is not a common occurrence for locally-recruited staff; MIP does provide coverage of such cases, although in a somewhat more restrictive manner than the Van Breda plan). In addition, since 2001 the Van Breda plan added routine periodic eye examinations and a "Well-Child Care/immunization" scheme to its covered benefits.

30. With the above mentioned differences notwithstanding, the benefits available to participants under each of the two plans are comparable overall.

31. Finally, because the Plan is based on local conditions and local salary scales, it is well adapted to local circumstances, and does not incur cross-subsidizing among duty stations.

Inadequate Governance Framework

32. As shown in paragraphs 4 and 5 above, the Plan was introduced in 1987, following a General Assembly Resolution. At that time, two governance instruments were issued (ST/AI/343 and ST/IC/87/33). While these documents outline the Plan terms, conditions and processes, they do not specify the Plan governance structure. Through interviewing the former chief of the Insurance Service, the audit found that the initial intention to establish an inter-Organizational governance body for MIP-participating organizations did not materialize.

33. The Health and Life Insurance Committee terms of reference outlined in ST/SGB/275 of 22 December 1994 state that "...[HLIC] deals with all matters concerning health and life insurance...". MIP, nevertheless, has not thus far been subjected to the HLIC review. Instead, the few changes that were made to the Plan over the years were initiated by the Administration, and normally addressed duty-station specific needs. Various other issues that surfaced occasionally over the years were addressed by the Insurance Service of the Accounts Division.

34. While it could be argued that HLIC is Headquarters-oriented, and may lack in some aspects of health insurance in field duty-stations, in the current situation there is no global joint staff-management mechanism to consider and address overall Plan policy issues. Some of the results of this situation are: (a) an accumulation, over the years, of a surplus of \$28.2 million in the MIP insurance reserve (see table in paragraph 36 below); (b) under-representation of the staff participating in the Plan in health insurance policy decisions; and (c) inconsistent implementation of the Plan rules (as shown for example in paragraph 39 below).

Insurance Reserve Surplus:

35. Over the years of the Plan existence, a cumulative surplus of \$28.2 million accumulated in the insurance reserve. The following table shows a high-level analysis of the said surplus:

Thousands of US Dollars

BIENNIUM/DETAILS	2002- 2003	2000- 2001	1998- 1999	1996- 1997	1994- 1995
Operational Surplus	72	2,357	3,638	4,628	2,605
Investment Income	2,240	2,788	1,933	1,112	951
Total Surplus	2,312	5,145	5,571	5,740	3,556
Prior Period Adjustments	0	307	(1,465)	0	(2,650)
Adjusted Surplus	2,312	5,452	4,106	5,740	906
Beginning of Period Surplus	25,886	20,434	16,328	10,588	9,682
End of period Surplus	28,198	25,886	20,434	16,328	10,588

36. As can be seen from the table above, there has been a consistent operational surplus in the insurance reserve over the last 10 years. At a more detailed level, the duty-station specific data shows for example that at the Economic and Social Commission for Latin America and the Caribbean (ECLAC), the Plan is used by only 25 staff at the sub-regional office at Port-of-Spain. In 2003, premiums collected totalled \$103,170, and expenditures totalled \$14,358. A surplus of \$88,812, or \$3,550 per subscriber was thus generated in only one year. The data on ICTR for 2003 also indicates a surplus of \$159,342, or almost \$400 per subscriber. This was not the case, however, in the Economic Commission for Africa (ECA) or at ESCAP, where the data for 2003 showed a slight surplus and a deficit, respectively.

37. The increase in the reserve originating from investment income should also be considered: in the 2002-2003 Biennium the fund had only a marginal operational surplus (approximately \$72,000). In the 2000-2001 Biennium, however, the operational surplus was approximately \$2.36 million.

38. Finally, because UNDP chose to leave MIP in 2004, their part of the reserve should be calculated and made available to them.

Recommendation 1

OIOS recommends that with immediate effect MIP be subjected to the review of HLIC to ensure appropriate representation of stake holders (staff and management) in the oversight of the Plan, including disposition of the accrued reserve (AH2004/511/03/001).

Inadequate Information Systems

39. The audit found that each of the two duty stations visited had an IT system to support data processing and administration of the Plan. The systems were distinctly different from each other, and were not integrated into the core financial systems at each location, as follows:

- a. The system used at UNFICYP is a Lotus Notes-based application, developed in-house at ESCWA. This system is capable of recording claims that were submitted and paid, but does not retain dates which are important for establishing entitlements, particularly those of dependents. This system also lacks calculating capabilities, requiring manual calculations, and manual research of each claim to ensure settlement within the Plan limits.
- b. The system used at ESCAP is a “Legacy” system, written in an obsolete coding language (COBOL). Currently, there are only two staff members at ESCAP who are capable of maintaining it, and making modifications to adapt it to changes in Plan provisions. In addition, this system requires ESCAP to maintain the “Old Payroll System”, which was in use before IMIS was implemented at ESCAP, from which some data is drawn. The ESCAP Finance Section developed an additional system to support the billing of retired participants in the Plan, which complements the claims processing system.

40. ECA did not maintain a database to capture individual MIP participants’ histories and to monitor the total reimbursements made. OIOS believes that such a system should be deployed.

41. Finally, the E-Assets system, which contains information on IT systems throughout the Secretariat, showed the existence of yet another system concerning MIP at the United Nations Offices at Nairobi. This system was not reviewed by the audit.

42. In OIOS’ view a standardized IT system needs to be deployed at all duty stations that offer MIP to strengthen the control environment over the Plan. In this regard the information collected by OIOS during the audit (shown in an annex to this report) indicates that in 2003 there were over 3,000 primary participants (not including dependents and/or retired participants) in the Plan worldwide. Therefore:

Recommendation 2

OIOS recommends that pending a decision on whether to maintain the Plan in-house or outsource its administration, the Accounts Division initiate the development/implementation of an information system to facilitate data processing and Plan administration. Towards this end, the current systems should be reviewed to determine their usability for further development (AH2004/511/03/002).

Inadequate Treatment of Hardship Cases

43. Plan rules define hardship cases as those incurring recognized out-of-pocket medical expenses which exceed a threshold determined in the Plan rules (ST/AI/343, paragraphs 4.8 and 5.4). The Headquarters Insurance Service was aware of about 20 such cases submitted by the ECA administration for its review and advice. OIOS identified two additional cases submitted to Headquarters by the ESCAP administration, one of which dates back to 2002.

44. The Chief of the Insurance Service advised that the delay in reviewing the hardship cases was caused by a shortage of staff resources. OIOS acknowledges this response, but considers this as an issue that needs to be given high priority and resolved as soon as possible.

Recommendation 3

OIOS recommends that the Headquarters Insurance Service assign high priority to reviewing MIP hardship cases, and resolve the outstanding cases as soon as possible (AH2004/511/03/003).

Consistency of Plan Implementation Across Duty Stations

a. Admissible Expenses

45. Offices that administer the Plan are allowed to use discretion in determining the amounts of admissible medical expenses. However, they are not provided with a definitive list of types of admissible expenses. This issue is addressed in a duty station-specific manner. Some duty stations adopted a UNDP-issued list of admissible types of expenses, published in 2002. Others rely on national lists of medical conditions and corresponding treatments, where available. Still others rely on available medical skills (ESCAP), or on medical dictionaries and similar publications (UNFICYP).

46. While this issue did not warrant significant concern during this audit, it may nevertheless result in inconsistent implementation of Plan provisions across duty stations.

This matter can be addressed in several ways by for example: (i) adopting the UNDP list as a guideline; or (ii) embedding a list in a commonly deployed IT system.

b. Duty Station Specific Rule

47. OIOS found that ESCAP issued a Circular Memorandum (number 034/2002) on 7 October 2002, announcing changes in MIP as of 1 January 2003. One of the changes announced was the introduction of an “MIP Annual Enrolment Campaign”. This provision is unique to ESCAP, and authority for introducing it was not provided to OIOS when requested. Moreover, although the Circular announces an “Annual” campaign, no such campaign was held in 2004. As OIOS concluded that the enrolment campaign was introduced in order to resolve a one-time issue (possibly: allowing former staff members to join the after-service health insurance plan), this practice should be discouraged.

Recommendations 4 and 5

OIOS recommends that the Headquarters Insurance Service, in consultation with the Medical Service, issue a definitive list of admissible types of medical expenses to be used in administering MIP. The list can be issued in print or electronically, and should be updated from time to time, as needed (AH2004/511/03/004).

OIOS also recommends that the Headquarters Insurance Service establish a uniform policy across duty stations to either allow or prohibit MIP enrolment campaigns (AH2004/511/03/005).

Other Findings

48. On 1 July 2003 the Director, Accounts Division, OPPBA issued a modification to the Plan rules, introducing a new entitlement (reimbursement of an additional 16 per cent of claims in certain circumstances). This new provision was not implemented in either ESCAP or UNFICYP. Corrective measures have since been taken at both duty stations, and the impact of non-compliance was marginal. However, because this provision was apparently introduced to further align the Plan provisions with those of the Van Breda plan, it is advisable to ascertain the status of its implementation.

Recommendation 6

OIOS recommends that the Headquarters Insurance Service follow up with the respective administration in all duty stations where the Plan is offered, to ensure implementation of the provision for reimbursement of an additional 16 per cent of claims in certain circumstances, retroactively if necessary (AH2004/511/03/006).

49. At ESCAP, the Certifying Officer for MIP claims is the duty station Medical Officer, who is also a licensed medical practitioner in Thailand. The audit noted that his designation as Certifying Officer was not formalized. This matter was brought to the attention of the Chief Administrative Officer for corrective action.

Recommendation 7

OIOS recommends that the Chief Administrative Officer at ESCAP formally designate the Medical Officer as Certifying Officer for MIP claims (AH2004/511/03/007).

50. OIOS noted one case of arrears in paying premiums for After Service Health Insurance at ESCAP. There was no formal "grace period" for paying the premium bill. The issue was discussed with the Chief Administrative Officer, who agreed to take corrective action.

Recommendation 8

OIOS recommends that a formal "grace period" for payment of After Service Health Insurance premiums be established at ESCAP (AH2004/511/03/008).

51. At UNFICYP the processing of MIP claims did not ensure the privacy of personal medical information, because of an audit recommendation that had been issued in 1999, and which created a deviation from the standard procedure to ensure the confidentiality of this data. At the time, the audit emphasized strict fraud control, which was considered more important than confidentiality. However, the current audit found that fraud could be reasonably controlled without unnecessarily revealing personal information. A revision of the current arrangement is therefore warranted.

Recommendation 9

OIOS recommends that the administration at UNFICYP reinstate the standard procedure for MIP claims processing, so that personal information will be kept at the Personnel Section, and not forwarded to the Finance Section as per the current practice (AH2004/511/03/009).

V. ACKNOWLEDGEMENT

52. I would like to take this opportunity to thank you and your staff for the assistance and cooperation extended to the auditor.

Copy to:

Mr. Jayantilal Karia

Ms. Vera Rajic

Mr. John M. Feehan

Mr. Peter Van Laere, ESCAP

Mr. Francis J. Clancy, UNFICYP

Board of Auditors

Annex to OIOS Report on audit Assignment AH2004/511/03

Medical Insurance Plan offered to Locally Recruited Staff and to National Officers
Summary of Data Collected

The table below summarizes the data collected by the auditors via electronic mail, as mentioned in paragraph 11 of the report.

	Year	Enrolled Staff (Dependents)	Enrolled retirees (Dependents)	Plan Income \$	Plan Expenditures \$	Surplus (Deficit) \$
ECA	2002			(N/A)	(N/A)	(N/A)
	2003	526 (N/A)	271 (N/A)	555,264	550,772	4,492
ESCAP	2002			(N/A)	(N/A)	(N/A)
	2003	421 (N/A)	223 (N/A)	674,002	732,231	(58,229)
ECLAC	2002			(N/A)	(N/A)	(N/A)
	2003	25 (N/A)	(N/A)	103,169	14,358	88,811
UNMIL	2002	“Set-up”				
	2003	phase 473				
UNMEE	2002			(N/A)	(N/A)	(N/A)
	2003	240 (N/A)	(N/A)	34,860	(N/A)	(N/A)
UNFICYP	2002			(N/A)	(N/A)	(N/A)
	2003	112 (N/A)	39 (N/A)	220,527	214,085	6,442
MONUC	2002			(N/A)	(N/A)	(N/A)
	2003	910 (N/A)	(N/A)	260,000 (Admin. Only)	(N/A)	(N/A)
ICTR	2002			202,590	43,248	159,342
	2003	400 (N/A)	(N/A)	106,590 ⁽¹⁾	25,182 ⁽¹⁾	81,408 ⁽¹⁾
TOTAL		3,107	533 ⁽²⁾	2,157,002 ⁽³⁾	1,579,876 ⁽³⁾	282,266 ⁽⁴⁾

(1) Figures for six months (January through June 2004)

(2) Total shown only for locations that did provide this data.

(3) Total for the data provided. ICTR data for 2003 is partial.

(4) UNMEE and MONUC provided only income figures of \$34,800 and \$260,000 respectively. The figures shown in this column are only for duty stations that reported net results (Plan income less payout of claims).

UNITED NATIONS



OIOS Client Satisfaction Survey

Audit of: Medical Insurance Plan Offered to Locally Recruited Staff and to National Officers (AH2004/511/03)

	1	2	3	4	5
By checking the appropriate box, please rate:	Very Poor	Poor	Satisfactory	Good	Excellent
1. The extent to which the audit addressed your concerns as a manager.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. The audit staff's understanding of your operations and objectives.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Professionalism of the audit staff (demeanour, communication and responsiveness).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. The quality of the Audit Report in terms of:					
• Accuracy and validity of findings and conclusions;	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Clarity and conciseness;	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Balance and objectivity;	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Timeliness.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. The extent to which the audit recommendations were appropriate and helpful.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. The extent to which the auditors considered your comments.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Your overall satisfaction with the conduct of the audit and its results.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Please add any further comments you may have on the audit process to let us know what we are doing well and what can be improved.

Name: _____ Title: _____ Date: _____

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