WIPO
WORLD
INTELLECTUAL PROPERTY
ORGANIZATION

Internal Oversight Division

Reference: IA 2019-04

Audit Report

Audit and Integrity Review of Staff Benefits and Entitlements

February 18, 2020

Note: Certain parts of this report have been redacted before publication due to security, safety or privacy reasons and as per Internal Oversight Charter paragraph 36.

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LIST OF ACRONYMS

AIMS	Administrative Integrated Management System
ER	Expected Result
ERM	Enterprise Risk Management
ESD	Enterprise Solutions Division
e-TA	electronic Travel Authorization
GS	General Services
HR	Human Resources
HRMD	Human Resources Management Department
IATA	International Air Transport Association
IB	International Bureau
IC	Information Circular
ICSC	International Civil Service Commission
IIA	Institute of Internal Auditors
IOD	Internal Oversight Division
NPO	National Professional Officer
OI	Office Instruction
PI	Performance Indicator
PTD	Procurement and Travel Division
SRR	Staff Regulations and Rules
TA	Travel Authorization
TMS	Travel and Mission Support
UN	United Nations
WIPO	World Intellectual Property Organization

EXECUTIVE SUMMARY

1.   The Internal Oversight Division (IOD) notes a number of positive developments in the management of staff benefits and entitlements. The World Intellectual Property Organization (WIPO) Staff Regulations and Rules (SRR) and Office Instructions (OI) are reasonably aligned with good practices within the United Nations (UN) Common System. Notably, implementing the self-service functions in the Administrative Integrated Management System[1] (AIMS) Human Resources (HR) system has helped in increasing operational efficiency and effectiveness, reducing manual work and related paper work - thus helping to reduce, among others, the Organization's carbon footprint.

2.   However, opportunities exist to enhance the management of staff benefits and entitlements. For example, the Human Resources Management Department (HRMD) should enhance internal controls for verifying benefits and entitlements that are provided to staff members who have spouses working within the UN Common System and/or other International Organizations.

3.   Further, revising and updating SRR and OI on Language allowance, aligning the Regulations and Rules on Official Travel and Home leave, and current practices, would enhance the management and administration of staff benefits and entitlements. For instance, whereas the SRR provide for entitlement of the class of travel for official purposes for staff at a senior level, the OI on Home leave does not provide clear guidance as to which class of travel should be used as the basis for calculating the Home leave lump sum for the eligible dependents. HRMD should continue working with relevant internal stakeholders to ensure that staff members who avail benefits and entitlements comply with relevant Regulations and Rules.

4.   IOD notes that following the International Air Transport Association (IATA) announcement in 2017, to rescind the full fares with effect from October 31, 2018, seven UN organizations[2] worked together, in an effort to harmonize the procedures and practices, to develop a new methodology to replace the IATA fares as the basis of the Home leave lump sum calculation. The proposed options have varied effects on the total cost incurred by WIPO in providing this benefit. The Organization is yet to take a final decision on the course of action to follow, and is currently using IATA historical data on fares until such time that a final decision is taken.

5.   Further, it is imperative that the Organization takes into account evolutions or changes in the financial services and Aviation Industry in determining relevant, adequate and sufficient supporting documents for the benefits and entitlements that are made available to staff members. HRMD should proactively monitor and update risks that may emanate from internal and external environments such as the review of Conditions of Services for staff members within the UN Common System.

6.   Finally, there are opportunities to enhance the efficiency and effectiveness of the management of non-monetary benefits and entitlements related to Absence management. For example, in the case of sick leave, the medical clearance process would be enhanced by creating an interface between the AIMS HR system and EarthMed[3]. IOD will be conducting a combined audit and integrity review of Absence management in 2020.

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[1] The AIMS HR System facilitates the automation of initiating, processing and authorizing of various categories of WIPO staff benefits and entitlements.
[2] WIPO, IFAD, IAEA, ILO, UNFCC, UNIDO, and WHO.
[3] In July 2018, WIPO introduced an electronic medical record system – EarthMed. The new system aims to, among others, ensure more efficient and effective management of confidential medical data for staff members