



Reference: AUD-8-10:2 (9211/05)

Date: 31 March 2005

To: Mr. Bernard Cochemé
Chief Executive Officer
United Nations Joint Staff Pension Fund

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

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

Subject: **OIOS Audit of the UNJSPF Emergency Fund (AS2004/800/7)**

1. I am pleased to present the final audit report on the subject audit which was conducted in latter part of December 2004 and January 2005. The audit was conducted in accordance with the standards for the professional practice of the internal auditing in the United Nations Organizations. The report incorporates UNJSPF's comments of 3 March 2005 to our draft report dated 18 February 2005 which are marked in italics. Based on the information provided, OIOS has withdrawn recommendation 7 and has closed recommendation 8. We noted that the Fund has also accepted recommendations 2 and 4; and partially accepted recommendations 1, 3 and 5. Further OIOS comments are included for these recommendations as well as for recommendation 6, which the Fund disagreed with. OIOS would appreciate receiving any further comments the Fund may have concerning these recommendations and our evaluation for inclusion in OIOS' recommendations database.

2. I would like to take this opportunity to thank you and your staff for the assistance and cooperation extended to the audit team in connection with this assignment. I have attached a client satisfaction survey form for this assignment. I would greatly appreciate your discussing this survey with the managers who worked with the auditors on this assignment, and returning the completed form to me at your earliest convenience.

I. Introduction

3. The Emergency Fund was initially established by the United Nations Joint Staff Pension Board (UNJSPB) in 1973, from voluntary contributions of member organizations, staff associations and individual contributors, to alleviate the distress of recipients of small pensions caused by currency fluctuations and cost of living increases. Since 1975, it has been used to provide relief in individual cases of proven hardship due to illness, infirmity or similar causes. The Emergency Fund is not a source for supplementing pensions, and it does not provide loans or serve as a substitute for medical insurance.

4. The Emergency Fund provides assistance for medical and related expenses, funeral expenses and other expenditures including hardships such as the need for a temporary shelter because of major damage to living quarters or for repairs in order to avoid hazardous health situations.

5. The Chief of Client Services Unit examines the requests for Emergency Fund assistance in accordance with the UNJSPF Emergency Fund rules and procedures. After the initial screening, the cases are forwarded to an assistant staff member in the Unit for detailed review who prepares a fact sheet of the case with a recommendation to the Chief. The approved cases are passed on to the Payments Unit; they are then certified and forwarded to the Cashier for payment. The rejected cases are closed with the issuance of a letter from the Chief, Client Services Unit explaining to the requester the reasons for denial.

6. Applications are examined without a rigid set of rules, and attention is paid to a number of factors such as the age of the pensioner, years of contributory service, amount of the UNJSPF benefit, the country in which the pensioner resides, availability of insurance, other possible sources of income and/or assistance, and the circumstances surrounding the expenditures.

7. This report presents the results of the first OIOS audit of the Emergency Fund. During the period 1 May 2002 to 30 April 2004, 37 disbursements totalling US\$67,912 were made, in comparison to the 2003-2004 biennial budget of \$200,000. Of the total cases processed, 70 per cent related to medical and dental expenses while 24 per cent were for funeral expenses. Only two cases were processed for other expenditures; one being for remodelling a house to accommodate a wheel chair, and the other being for the purchase of basic furniture after a fire.

II. Audit Objectives and Scope

8. The objectives of the audit were to: (a) assess the appropriateness and effectiveness of internal controls applied by the UNJSPF Secretariat in selecting and processing emergency cases for payment; and (b) determine if the established policies and procedures for Emergency Fund disbursements are relevant and are being adhered to.

9. The detailed audit review covered twenty two (22) randomly sampled cases processed during the period from 1 May 2002 to 30 April 2004 that were paid, rejected or are still in process.

III. Overall Assessment

10. The audit team assessed relevant Emergency Fund policy and procedures, interviewed key officers and support staff, and reviewed the records and internal controls in place. OIOS observed that, based on the cases reviewed, the UNJSPF has satisfactorily carried out Emergency Fund procedures for processing disbursements. However, in OIOS' view, the case processing times were unduly long in some cases, and there is a need to better document the decision processes. The audit also found that there were no individual ceilings on the amounts granted for reimbursement of medical and other expenses (except for funeral expenses), and that there is no provision for

advancing funds in bonafide emergency cases. OIOS also believes there is a need to further publicize the criteria for applying for Emergency Fund assistance.

11. The overall audit risk to the UNJSPF is considered to be low due to the relatively small amounts involved. However, the reputational risk to the Fund is relatively high due to the humanitarian nature of the Emergency Fund, and its coverage in the UNJSPB report and in the Chief Executive Officer's Annual Letter.

IV. Audit Findings and Recommendations

A. Discretionary decision-making

12. Requests for Emergency Fund assistance are examined by the Client Services Unit without a rigid set of rules; there is no formal means test and a substantial degree of discretion is exercised as to which applicants should be considered for assistance from the Emergency Fund. There are, therefore, no firm criteria as to the persons who qualify for the funds and the scales of assistance that should be provided, nor explicit conditions for providing Emergency Fund support.

13. OIOS was informed that the current criteria used when reviewing the requests are age, contributory years of service, as well as household income. However, there are no set thresholds, and those cases reviewed did not reveal any particular pattern in the application of these criteria. Further, there appeared to be some inconsistencies in the amounts awarded to requesters, and in the types of expenditures allowed. The amounts awarded ranged from 20 to 100 per cent of the total amounts requested.

14. While correspondence showed that it was impressed upon most requesters that the Emergency Fund was for one-off grants, in one case a total of \$11,771 was given to a single applicant (R/05914) in several installments during the two-year period reviewed to cover nursing and domestic assistance. Notably, the same individual has been receiving Emergency Fund assistance on continuous basis since 1984. OIOS also noted that heating and water utility reimbursements were made to the same individual notwithstanding that the Fund was not intended to supplement pension payments.

15. Also, whereas the amount payable for funeral expenses is normally \$932, in one case (R/29037), \$600 was paid towards a retiree's mother's funeral, but no supporting documentation was on file as to how this lower amount was determined. *The Fund advised regarding this case, that the actual funeral expenses were reimbursed, and not the expenses related to a reception and other sundry items.*

16. Further, a timeframe within which requests should be received has not been established. Most cases reviewed were for requests made several months after the emergency event had occurred, and in one case, \$2,000 was granted to a retiree (R/69621) based on a claim for a fire incident that had occurred five years ago. OIOS questions the emergency nature of such requests made a year or more after the event occurred. To help ensure that applicants are treated equitably, OIOS is of the view that

additional relevant guidelines and criteria are needed for settling claims. *The Fund advised that this case was reported within a few months of the actual fire, but the reimbursement process was held up awaiting difficulties with possible insurance reimbursement which took several years to resolve.* OIOS notes, however, that the documentation on file concerning the reason for the delays was incomplete.

17. For all 22 cases reviewed, the reasons for arriving at the decisions made were not clearly documented. In one case, correspondence to the requestor appeared not to have taken the nature of the request into consideration; a pensioner (R/53425) who requested an advance amount for a hip surgery was requested to provide original receipts even though she had indicated in her application that she did not have the funds to pay for the operation. OIOS is of the view that requests for bonafide emergency cases such as this one appear more deserving than some of those cases that were paid from the Fund. While acknowledging that the Emergency Fund guidelines do not provide for advancing funds for such emergency cases pending the provision of the necessary receipts afterwards (or recovering the amounts advanced from future pension benefits should acceptable receipts not be provided), OIOS believes this issue deserves more study by the Pension Board.

18. Good internal control practices also call for adequate segregation of duties. Currently, all requests are approved by the Chief of the Client Services Unit following recommendations made by a staff member in the Unit. Approved cases are then passed onward to the Payments Unit and the certifying officer before payment. Rejected cases signed off by the Chief are not reviewed by any other party. In OIOS' opinion, there may be merit in setting appropriate thresholds beyond which higher level authorization of Emergency Fund awards should be required. We are also of the opinion that rejected cases should be subjected to a second level review. This additional level of review would become especially relevant should there be an increase in scope of coverage and in applicants' awareness of the Emergency Fund.

19. OIOS, while appreciating the inherent complexity in the decision making process, notes that in the absence of a consistent management trail, the decision making process becomes susceptible to subjectivity and could be biased. OIOS is of the view that there is a need to maintain transparency in the decision making process to ensure that the case review methods are consistent and that the criteria considered are well documented. Where a pattern of recurring requests exists such as the need for continuous nursing aid, UNJSPF should consider adopting a uniform approach to the requests such as setting ceilings on amounts payable for such requests.

Recommendation 1 to 3

OIOS recommends that UNJSPF Management:

- (i) Revisit the guidelines for evaluating requests and granting or rejecting awards, and provide guidance for establishing how much should be awarded in any given case (AS/2004/800/7/01);

(ii) Ensure that the Emergency Fund decisions made on requests are transparent and well documented, to clearly indicate the criteria followed and reasons behind the decisions (AS/2004/800/7/02); and

(iii) Strengthen the internal control for Emergency Fund expenditures by providing for an appropriate review structure for Emergency Fund cases (AS/2004/800/7/03).

20. *Concerning recommendation 1, the UNJSPF agreed that the decision making process should be better documented but stated that the current guidelines, as approved by the Standing Committee of the UN Joint Staff Pension Board (UNJSPB), and which are provided as a note in the UNJSPF's Regulations and Rules, adequately outline the criteria for evaluating requests and for granting or rejecting awards.*

21. *The guidelines themselves indicate that applications are examined without a rigid set of rules, that there is no formal means test and much flexibility is exercised as to which applicants receive assistance from the Emergency Fund. Nonetheless, the Fund agreed that the guidelines as to how much is awarded on each case should be improved. OIOS has modified recommendation 1 to provide that the guidelines should be revisited and guidance provided for establishing how much should be awarded in any given case.*

22. *The UNJSPF accepted recommendation 2 and their clarifications on the issues raised by OIOS have been incorporated in paragraphs 15 and 16 accordingly.*

23. *For recommendation 3, the UNJSPF is of the opinion that the review process currently in place is sufficient. The cases are reviewed and prepared by a staff member in the Client Servicing Unit and it is the Chief of that Unit, at the P-4 level, who is granted authority to approve or deny the request. Each case is unique, but in the event that a case is thought to be highly unusual the Chief of the Unit seeks advice from the Chief of the Section. For cases that are refused it is to be noted that no further opinion is normally sought since the vast majority of cases are not receivable under the published guidelines.*

24. *Additionally the setting of ceiling amounts on cases would not be appropriate in view of the flexibility required for Emergency cases and the differing circumstances in each case. A ceiling might become more feasible in the event that the resources disbursed were in excess of resources available, which has not thus far been the case. The UNJSPF agreed, however, that in order to maintain transparency, cases of a recurring nature should be reviewed by senior management.*

25. OIOS continues to believe that appropriate thresholds should be established beyond which higher level authorization of Emergency Fund awards should be required, since the guidelines permit a great deal of discretion in establishing the amounts to be awarded. As discussed in paragraphs 13 and 14 above, grants during the period under review ranged from 20 to 100 per cent

of the total amounts requested, and in one of the cases cited, the grantee had been receiving regular emergency assistance awards for medical treatment, domestic and nursing care, and utility expenses totaling approximately \$60,000 since 1984.

26. In view of the above, OIOS is of the opinion that the Fund should propose to the Board that ceilings be established for each type of emergency for internal control purposes. Since the Board may decide to extend eligibility to a large new class of participants (persons receiving withdrawal settlements) the number of requests for assistance may increase. Concerning the second level review of rejected cases, the Fund advised that when a case is thought to be highly unusual the Chief of the Unit seeks advice from the Chief of the Section. OIOS notes, however, that there are no written guidelines concerning the review of rejected cases. OIOS therefore reiterates recommendations 1 and 3, the implementation of which it believes would result in more equitable distribution of the funds and would eliminate any possible outside influence or bias.

B. Delays in the processing of requests

27. UNJSPF advised OIOS that the timeline for processing requests is 15 days. This is based on the assumption that at the time the request is submitted, all relevant supporting documents will accompany it. However, in all of the 22 cases reviewed by OIOS, the 15-day threshold had been exceeded. On average, most cases took more than 60 days to process, and 11 of the cases reviewed took longer than 90 days to process. One case (R/08384) took more than 300 days.

28. Emergency Funds requests are currently made using traditional letters and in some rare cases via e-mail. There are currently no standard application requirements which often results in requestors omitting important information or documentation which consequently delays processing of the requests. UNJSPF should consider publicizing the application criteria and requirements in order to help applicants to file timely and complete requests for Emergency Fund assistance. Annex A is a proposed template for an information sheet that could be distributed to plan participants.

29. The current practice is to temporarily close cases after each transaction with appropriate case notes. These cases are then re-opened as more information is obtained. This practice may contribute to processing delays, as the provisional closure may give the notion that the case has been completed, which makes monitoring difficult since one would have to go through all of the case notes to see the true status of the case.

30. Notably, some of the cases were held in this temporarily closed status for more than two years and were still open to further processing provision of the supporting documents. Also, once reopened, these cases are often assigned a different case number which further complicates the case processing, and could lead to duplication in counting the number of cases. This further makes the actual case processing time more difficult to compute. OIOS did not see any material benefit in the temporary closure of the cases and is of the opinion that UNJSPF should reconsider the current practice with a view to ensuring that the correct status of each case is maintained at any time.

31. OIOS acknowledges the difficulties faced by UNJSPF in processing the requests for Emergency Fund assistance. As well, much of the related evidence such as medical records and payment receipts may be lacking either due to exigencies of operational service conditions, the passage of time or due to procedures and practices in certain areas of the world. While temporary closure of cases results in the risks detailed above, it is also imprudent to have cases pending for unduly long periods of time. OIOS would therefore propose that appropriate timelines be established: (a) for the submission of a request for assistance after an emergency; and (b) within which time all required documentation should be submitted and the cases completed or closed permanently. Requesters should also be advised of the time requirements for submission of requests and required documentation.

Recommendation 4 and 5

OIOS recommends that the UNJSPF:

(i) Consider promulgating relevant Emergency Fund application guidelines through the Annual Letter and distribution of information sheets to local AFICS offices to assist pensioners in applying for assistance and help ensure that they comply with minimum application requirements (AS/2004/800/7/04); and

(ii) Discontinue the current practice of temporarily closing cases and consider establishing appropriate timeframes for the submission of requests and provision of required documentation. Those cases not meeting the required timeframes should be closed and applicants informed that they have not complied with the Emergency Fund's requirements (AS/2004/800/7/05).

32. *The UNJSPF accepted recommendation 4, indicating that the promulgation of the guidelines was discussed in the Standing Committee and by the UNJSPF senior management team. In order to avoid misunderstandings of the nature of the Fund, which is for Emergency purposes only, it was agreed that having the guidelines on the UNJSPF website and in the UNJSPF Regulations and Rules as well as providing a specific reference to the availability of the Emergency Fund in the CEO's Annual Letter is sufficient. Those guidelines are therefore readily available to AFICS, FAFICS and the Staff Pension Committees.*

33. *Additionally, it was noted that the information booklet given to each new beneficiary and which is available on the UNJSPF website, provides information on the Emergency Fund. The UNJSPF agreed that more detailed guidelines as to the documents needed when applying for Emergency Fund assistance will be provided to FAFICS and that a statement in rejection letters will be provided informing beneficiaries that they may contact their local AFICS for possible assistance.*

34. *The UNJSPF accepted recommendation 5 on the practice of temporarily closing cases which will be discontinued with immediate effect and cases will be kept in a pending queue until finalized. In the interim, there will be at least one follow-up with the beneficiary before the case is closed. The Fund however disagreed that timeframes should be established for the submission of requests after an emergency or for the receipt of subsequent documents since this would be very difficult to enforce bearing in mind the international nature of the requests and the difficulties in obtaining documentation in many countries.*

35. OIOS, however, continues to hold the view that there should be established timeframes for submission of requests for assistance and for the provision of requested documentation. OIOS believes that reasonable timeframes could be established such as allowing requests to be made up to six months or one year after the event has occurred, and similar timeframes could be set for responding to UNJSPF requests for follow-up information. Without such timeframes, cases could remain open indefinitely, and the programme would no longer retain its emergency nature. OIOS will hold this recommendation open pending its reconsideration by the Fund.

C. Lack of Emergency Fund awareness

36. Potential requestors are made aware of the existence of the Emergency Fund through the Chief Executive Officer's Annual Letter sent to all UNJSPF members. Also, the Fund is promoted when possible by word of mouth, for example, during meetings with retiree associations. However, the small number of applications for Emergency Fund assistance, coupled with the geographical pattern of their distribution could indicate that there is a need to better promote the Emergency Fund to potential applicants.

37. In OIOS' opinion, the Fund's administrators should provide additional guidance and information on eligibility requirements and claims evaluation criteria to potential applicants through appropriate channels. This could be done for instance through arrangements with local AFICS offices and distribution of an information sheet such as that referred to in paragraph 28 above. The Staff Pension Committees and FAFICS could also be more proactive in increasing retirees' awareness of the Emergency Fund and extending assistance to potential applicants for Emergency Fund assistance.

Recommendation 6

OIOS recommends that UNJSPF put in place appropriate awareness promotion mechanisms to enhance potential applicants' awareness of the existence of the Emergency Fund, as well as the eligibility criteria for Emergency Fund assistance (AS/2004/800/7/06).

38. *The UNJSPF disagreed with recommendation 6 and stated that it has already provided comments on the promotion of the Emergency Fund in its response to recommendation 4 above. The Emergency Fund is discussed at each UNJSPB and Standing Committee session and a detailed*

document with graphs and charts is provided to all persons attending these sessions, including FAFICS and the Secretaries of the Staff Pension Committees.

39. OIOS continues to be of the opinion that further efforts could be made to publicize the Emergency Fund and wishes to point out that the issue of promoting awareness was discussed at the exit conference at which time it was agreed to distribute a summary of the Emergency Fund eligibility criteria and requirements to FAFICS in their next meeting, and to add a sentence to the CEO's annual letter to advise beneficiaries to consult their respective FAFICS if they have any questions.

D. Potential exists to increase scope of the Emergency Fund awards

40. For the two-year period under consideration, out of the 37 cases granted emergency aid, 70 per cent related to medical and dental expenses. This was closely followed by funeral-related expenses which accounted for 24 per cent of the total cases. Only two cases were approved for purposes other than the medical or funeral-related expenses. While the reasons given for rejecting the various cases were well communicated to the requesters of the aid, OIOS is of the view that if the scope of eligible requests were widened and each case reviewed on its own merits, the Emergency Fund aid would be administered more equitably.

41. Charts 1 and 2 below show the geographical coverage of the Emergency Fund applications and awards for the period 1 April 2002 to 31 May 2004.

Chart 1: Emergency Funds Applicants

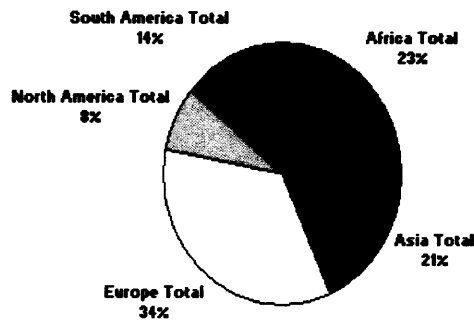
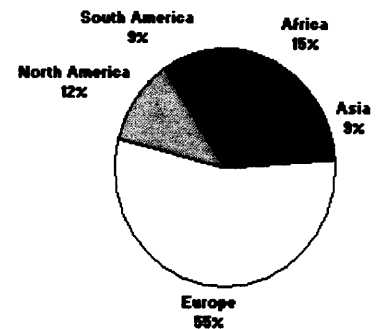


Chart 2: Emergency Fund Recipients



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42. The disparity in geographical distribution of the retirees benefiting from the Emergency Fund could be attributable to the requirements for conventional supporting documentation. The evidence required to support the emergency cases may be lacking either due to passage of time, or due to the practices and norms in certain parts of the world. For instance, conventional bills and receipts for payments made may not be readily available in certain developing countries.

43. There is also a risk that emergency aid may go to those individuals better placed to pay for the emergency needs and to support their applications with all necessary supporting documentation, rather than to those having greatest need of emergency funds. UNJSPF should consider requesting

the UNJSPB's approval for advancing emergency funds in truly deserving cases such as the one discussed in Paragraph 17 above, pending the provision of receipts after the bills have been paid. Consideration should also be given to accepting alternative ways of supporting deserving emergency requests from applicants in developing countries such as affidavits.

44. OIOS recalls the recommendation of the UNJSPB report (A/59/9 of Fifty-Second Session 13-23 July 2004: Para 141) which states that: "UNJSPF should review the scope and coverage of the Emergency Fund with clear indications as to the persons who might be covered, the legal implications, and the number of persons who could become eligible and the anticipated cost of any such enlargements."

Recommendation 7

OIOS recommends that the UNJSPF review the scope of Emergency Fund coverage with a view to including as many deserving requests as possible, and also consider developing a mechanism for advancing funds in bonafide emergency cases (AS/2004/800/7/07).

45. The Fund commented that the scope of coverage of the Emergency Fund is to be studied by the UNJSPB at its session in 2006. The UNJSPF disagreed with the suggestion to consider advancing funds to beneficiaries or that an affidavit could be provided from applicants in developing countries. The Emergency Fund has an appropriation of \$200,000 each biennium and the funds available are public funds, which require that a detailed audit trail and relevant receipts are provided before disbursements can be made. The UNJSPF makes every effort to determine what documentation would be feasible particularly for cases from developing countries.

46. OIOS notes that while there can be bonafide emergency cases such as the one discussed in paragraph 17 where pensioners do not have the funds to pay for necessary medical treatment or other emergency expenses, it acknowledges management's position that the Emergency Fund guidelines do not provide for advancing funds for such cases. Recommendation 7 has therefore been withdrawn.

E. Emergency Fund information management could be improved

47. UNJSPF has made efforts to enhance information management by making use of scanning technology. Also, the introduction of the Content Manager information processing application has enhanced information management. However, the audit found that the information maintained for Emergency Fund cases is not consistent between the cases. Some documents are also filed without being translated into a UN official language.

48. In addition, in the Content Manager application, the document descriptions are not explicit enough to allow users to discern all possible work types. We would propose that all documents relating to the Emergency Fund be shown with a unique prefix denoting the Emergency Fund for

ease of user access. As well, to ensure standardization of the information maintained for each case, we would suggest the use of a case file checklist that would show the minimum information to be maintained for each case. Annex B would be a useful guide when designing such a checklist.

49. There is also an opportunity to improve the quality of management information reports. The start dates for instance should represent the actual date the cases were opened. Summary reports should also be made of rejected and open cases, and should include the reasons for rejection and status of pending cases.

Recommendation 8

OIOS recommends that UNJSPF improve information management through the introduction of checklists that will ensure standardization of information maintained for Emergency Fund cases, and through summary reporting of rejected and open cases. (AS/2004/800/7/08).

50. *The UNJSPF accepted recommendation 8 and agreed that proper document types to identify Emergency Fund working papers in the beneficiary's folder would be beneficial and will take action to ensure that this change is made with immediate effect. The suggested checklist will also be utilized for each case but as regards the preparation of additional reports for rejected and open cases, the reports already provided the UNJSPB and the Standing Committee each year are sufficient for the small number of cases received each year. Based on the information provided, OIOS has closed this recommendation.*

V. Acknowledgement

51. We wish to express our appreciation for the assistance and cooperation extended to the auditors by management and staff of the UNJSPF.

Copy to:
Board of Auditors
Programme Officer, OIOS

Guidelines for applying for UNJSPF Emergency Fund assistance

I. Introduction

The Emergency Fund is financed from the assets of the Fund and voluntary contributions, and is utilized to provide financial assistance to the UNJSPF beneficiaries, who are currently receiving a periodic benefit from the Fund. It is intended to provide relief in individual cases of proven hardship owing to illness, infirmity or similar cases, including funeral arrangements. The Emergency Fund cannot be utilized as a source for loans, scholarships or further education for the retiree or his/her beneficiaries, home building/purchases or improvements (unless justified for medical reasons), or for dowry or wedding expenses.

II. Types of expenditure covered by emergency fund assistance

A. Medical Expenditures (to the extent that they are not covered by any insurance):

1. Direct medical costs: physicians' fees, medication, hospital costs, surgery and diagnostic and laboratory fees;
2. Other medical costs, such as: wheelchairs, prosthetic devices or equipment;
3. Service costs, such as: nursing and/or domestic assistance for a period required for convalescence or, in certain circumstances, on a continuing basis;
4. Certain transportation costs: emergency ambulance costs to and from the hospital where treatment took place, or cost of transportation between the city of residence and nearest medical service if not available in city of residence;
5. Dental treatment: for health reasons and not for cosmetic purposes; and
6. Medical costs for eye treatment: including cost of eyeglasses, but not expensive frames for cosmetic purposes.

B. Funeral Expenses: Maximum: US\$932

Assistance may be provided in hardship cases toward funeral expenses for immediate dependent relatives. The present ceiling for reimbursement reflecting the US COL index (from 1974 to 2000) is \$932.

C. Other Expenditures:

Other emergencies that do not fall into the above categories but which may create hardship can also be considered. Regional disasters creating hardship should first be directed to international disaster organizations and/or local authorities. For example:

1. Removal costs due to an emergency that may have been caused by the destruction of living quarters by fire or flood, for example, or a change of residence on medical grounds, provided that detailed documentation with regard to the expenses involved is submitted;
2. Temporary shelter needed because of the destruction of and/or major damage living quarters, and replacement of a minimum of household effects in the case of fire, or natural disasters;

Guidelines for applying for UNJSPF Emergency Fund assistance

3. Repair or changing of heating furnace in order to avoid a hazardous health situation; and
4. While there is no provision for rental subsidies as such, assistance may be provided in certain cases when pensioners must spend time residing in an assisted living facility or nursing home. Coverage of this service must be fully documented and facility must provide a breakdown of expenses. In this connection, expenditures that are not “medically-related” and are not covered by health insurance, such as telephone calls, TV rentals, etc. are not considered for reimbursement.

III. Acceptable supporting documentation

A: Proof of household income.

B: Medical Expenditures:

- Medical statement regarding nature of illness
- Type and cause of treatment provided by the physician and/or hospital
- Proof of expenditures and full payment of each.

C. Funeral Expenses:

- Death certificate
- Proof of expenditure and full payment

D. Other Expenditures: (for example, emergencies creating hardship such as fire)

- Information regarding any property insurance and reimbursement there from
- Report detailing the structural damage which, for basic habitation, had to be replaced or repaired
- Bills detailing all materials and labor needed for replacement/repair
- Dated receipts showing complete payments for the material and labor

Note: 1. For applicants residing in Europe, Africa and Middle East, submit application to UNJSPF Geneva Office.

2. If application is submitted through the Staff Pension Committee (SPC) or FAFICS, applicant’s authorization should be attached.

3. All supporting documentation should be submitted at the time of the application. Where additional documentation is required, this should be provided within __ months from the date of the request letter from UNJSPF. Failure to provide the information within this timeframe will result in the application being closed.

4. Applications can only be made within __ months from the date of the emergency.

Emergency Fund Requests Processing Checklist

1. APPLICANT INFORMATION
Name:
Retiree Number:
Address:
Date of Birth:
Years of contributory service:
Country of Residence:
2. APPLICATION REVIEW
Date Application is received:
Purpose of Application:
Supporting documents submitted:
1. _____
2. _____
3. _____
4. _____
Amount requested: Local currency: _____ US\$: _____
Application review by client staff notes.
Proposed Amount to be granted: US\$: _____
Chief of Client Service Section:
Approved: <input type="checkbox"/> Not Approved: <input type="checkbox"/>
Comments:
Amount granted US\$: _____
Audited by: _____ Date: _____
Certified by: _____ Date: _____
Date Paid: _____



OIOS/IAD-1 Client Satisfaction Survey

The Internal Audit Division-1 is assessing the overall quality of its audit process. A key element of this assessment involves determining how our clients rate the quality and value added by the audits. As such, I am requesting that you consult with your managers who dealt directly with the auditors, and complete the survey below. I assure you that the information you provide will remain strictly confidential.

Audit Title & Assignment No.:

By checking the appropriate circle please rate:

1. The extent to which the audit addressed your concerns as a programme manager.
2. The audit staff's understanding of your operations and objectives.
3. The professionalism of the audit staff (communications, integrity, professional knowledge and responsiveness)
4. The quality of the audit report in terms of:
 - accuracy and validity of findings and conclusions
 - clarity and conciseness
 - balance and objectivity
 - timeliness
5. The extent to which the audit recommendations were appropriate and helpful.
6. The extent to which your comments were considered by the auditors
7. Your overall satisfaction with the conduct of the audit and its results.

	1 (poor)	2	3	4(excellent)
1.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
-- accuracy and validity of findings and conclusions	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
-- clarity and conciseness	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
-- balance and objectivity	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
-- timeliness	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Please comment on any areas in which you have rated the audit team's performance as below your expectations. Also, please feel free to provide 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: _____ Date: _____

Title: _____

Organization: _____

Thank you for taking the time to fill out this survey. Please send the completed survey form as soon as possible in the enclosed envelope addressed to: Ms. Patricia Azarias, Director, Internal Audit Division-1, OIOS, Room DC2-518 United Nations Headquarters New York, NY 10017 U.S.A. or by fax to: 212-963-3388.