Office of Internal Oversight Services

INTERNAL AUDIT DIVISION

REPORT 2018/108

Audit of the human rights programme in the United Nations Assistance Mission for Iraq

The Mission needed to evaluate the human rights programme periodically and ensure that public reports on human rights are released in a timely manner

14 November 2018
Assignment No. AP2017/812/04

Audit of the human rights programme in the
United Nations Assistance Mission for Iraq

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of the human rights programme in the United Nations Assistance Mission for Iraq (UNAMI). The objective of the audit was to assess the adequacy and effectiveness of UNAMI's planning, implementation and monitoring of the programme. The audit covered the period from 1 January 2016 to 30 June 2018 and included work planning and risk management, work plan implementation and performance monitoring, and management of the Human Rights Office.

UNAMI developed a human rights strategy and generally implemented the planned human rights programme in collaboration with other stakeholders, identified risks relating to the programme and implemented appropriate mitigating measures. However, UNAMI needed to continuously improve capacity building training activities, evaluate the human rights programme periodically, ensure that public reports on human rights are released in a timely manner and non-United Nations entities and individuals participating as implementing partners in the programme are apprised about expected standards of conduct.

OIOS made four recommendations. To address issues identified in the audit, UNAMI needed to:

- Standardize updates of capacity building presentations and continuously improve their content and delivery based on participants' evaluations;

- Escalate concerns about delays in the clearance of bi-annual public reports on human rights to expedite their issuance;

- Periodically evaluate the human rights programme;

- Ensure that non-United Nations entities and individuals agree to comply with the United Nations standards of conduct when participating in the implementation of programmatic activities.

UNAMI accepted the recommendations and has initiated action to implement them.

CONTENTS

Audit of the human rights programme in the
United Nations Assistance Mission for Iraq

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the human rights programme in the United Nations Assistance Mission for Iraq (UNAMI).

2. The Human Rights Office (HRO) in UNAMI is responsible for implementation of the human rights mandate to promote the protection of human rights in Iraq. The Office promotes, monitors and reports on the rights of civilians affected by armed conflict, especially children, women and detainees. Also, it advocates for human rights in peace and reconciliation processes and engages in strategic partnerships with civil society and human rights institutions such as the Iraq High Commission for Human Rights (IHCHR) and the Independent Board for Human Rights in the Kurdistan region. In addition, HRO coordinates with the Human Rights Committee of Parliament, the Ministry for Human Rights and national security forces to improve human rights.

3. HRO provides technical advice to the Special Representative of the Secretary-General (SRSG) and the United Nations Country Team (UNCT), particularly in relation to the Human Rights Up Front Policy. Its operations are guided by the mandate outlined in United Nations Security Council resolutions and the Office of the High Commissioner for Human Rights and Departments of Peacekeeping Operations, Political Affairs and Field Support (OHCHR/DPKO/DPA/DFS) policy on human rights in United Nations peace operations and political missions.

4. A Chief Human Rights Officer at the D-1 level heads HRO, assisted by 41 staff, comprising 16 international and 25 national staff including 15 national professional officers in Baghdad and four field offices in Basra, Erbil, Kirkuk and Mosul. The Chief Human Rights Officer reports directly to the SRSG and the High Commissioner for Human Rights in Geneva.

5. The annual budgets of the Office, including staffing and other costs in 2016, 2017 and 2018 were $4.2, $4.4 and $4.6 million, respectively. In addition, HRO received $285,792, $323,249 and $632,575 for 2016, 2017 and 2018, respectively from OHCHR for capacity building activities.

6. Comments provided by UNAMI are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

7. The objective of the audit was to assess the adequacy and effectiveness of UNAMI's planning, implementation and monitoring of the human rights programme.

8. This audit was included in the 2017 risk-based work plan of OIOS due to the criticality of the human rights programme in implementing UNAMI's mandate to promote human rights and protect civilians.

9. OIOS conducted this audit from May to September 2018. The audit covered the period from 1 January 2016 to 30 June 2018. Based on an activity-level risk assessment, the audit covered higher and medium risks areas in the human rights programme, which included: work planning and risk management, work plan implementation and performance monitoring, and management of HRO.

10. The audit methodology included: (a) interviews of key personnel, (b) reviews of relevant documentation such as HRO periodic reports, internal budget reports and portfolios of evidence, and (c) analytical reviews of data. Visits were made to Baghdad and the Erbil field office.

11. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

III. AUDIT RESULTS

A. Work planning and risk management

HRO developed a human rights strategy and annual work plans

12. The OHCHR/DPKO/DPA/DFS policy on human rights requires missions to identify and assess risks and opportunities relating to the human rights programme and develop relevant strategies and work plans to mitigate the risks and seize opportunities.

13. HRO, in coordination with OHCHR, developed a country note for 2014 to 2017 with relevant indicators, baselines, targets and strategies; and aligned the human rights programme for 2017 and 2018 with annual work plans, results-based budgets and the Mission's mandate. The documents focused on the six priority areas of early warning and protection of human rights; countering discrimination of marginalized and vulnerable groups such as children, women and minorities; combatting impunity; improving human rights mechanisms, freedom of expression and movement; and promoting human rights in the development and economic spheres. The planning documents included objectives, expected outputs and outcomes, main activities, potential obstacles, major activities and timelines, and key performance indicators. The plans were developed by HRO headquarters in Baghdad and distributed to thematic teams and field offices to adapt to local circumstances, and to other substantive units for information. Also, HRO developed a risk management plan that identified relevant risks under the categories of environmental, programmatic and institutional risks, together with respective likelihoods, impacts and mitigating measures. OIOS concluded that UNAMI had established an adequate planning and risk management process for the human rights programme.

B. Work plan implementation and performance monitoring

UNAMI generally implemented the human rights programme in collaboration with relevant stakeholders but needed to improve capacity building activities

14. Security Council resolutions 2367 and 2379 (2017) and 2299 (2016) require UNAMI to implement the human rights programme and cooperate with IHCHR, the Government, relevant international and local non-governmental organizations (NGOs) and monitor the situation of civilians. Also, the DPKO/DFS integrated training service practical guide to peacekeeping training evaluation requires missions to measure participants' satisfaction with training programmes and revise them to properly address identified needs.

15. Iraq was categorized as a level 3 humanitarian response from August 2014 to December 2017 by the United Nations because of the escalation of armed conflict, terrorism and violence, which led to increased civilian causalities, violation of women's rights, insecurity and lack of accountability, and a culture of impunity. Despite these challenges HRO continued its collaborations with stakeholders to promote human rights and provide technical support to those engaged in promoting and protecting human rights through various initiatives. The Mission accomplished 17 of the 19 planned outcomes and 5 of the 8

identified indicators, as the other 3 indicators were dependent upon external parties such as the Iraqi Government. In addition, HRO:

- Shared information on emerging security and human rights issues with UNCT, UNAMI senior leadership and security management teams, both in Baghdad and in the field offices, and provided technical advice and support to help mainstream human rights and integrate the United Nations Development Assistance Framework in all programmes and policies;

- Monitored living conditions of detainees and capacity of detention center staff, followed up on recommendations made in the relevant reports and advocated for improvements in the centers;

- Provided technical support to a Committee of Experts tasked to select members of the IHCHR;

- Monitored the status of 15 draft laws before parliament and advocated for judicial and legal reforms to protect human rights and strengthen the rule of law in Iraq; and

- Provided technical assistance and capacity building training on protection of civilians, rule of law and civil rights to 3,708 participants including 1,097 females (30 per cent) and 2,611 males.

16.   The audit observed that capacity building presentations were developed by trainers based on official OHCHR frameworks and periodically modified through independent research by trainers. However, there was no evidence of supervisory reviews of the modifications to ensure quality and consistency. In addition, in Baghdad, while participants' evaluations of capacity building exercises were summarized in file notes, the aggregate ratings and recurring comments from participants were not compiled and there was no evidence of their review and use to improve delivery. In Erbil, the evaluations were documented in Kurdish without English translations, summarization of recurring comments, aggregation of ratings or evidence of supervisory review. This occurred due to inadequate attention to the potential benefits of participants' evaluations and resulted in a missed opportunity to standardize and continuously improve the capacity building training programmes.

> **(1) UNAMI should establish mechanisms to standardize updates of capacity building presentations and continuously improve their content and delivery based on participants' evaluations.**
>
> *UNAMI accepted recommendation 1 and stated that while there were no established mechanisms to standardize and continuously improve the content and delivery of capacity building activities, HRO maintained several versions of training tools that were reflective of the differing contexts/audiences.* Recommendation 1 remains open pending receipt of evidence of implementation of mechanisms to standardize, validate and update the capacity building training materials to improve their content and delivery based on participants' evaluations.

HRO was providing further training for its staff on the requisitioning process

17.   The Procurement Manual requires requisitioners to use their best efforts to achieve best value for money. Also, a 2017 directive from OHCHR requires HRO to submit capacity building proposals to the Kuwait Joint Support Office to ensure timeliness and optimal use of funds.

18.   The human rights officers at Erbil carried out 9 out of 13 planned capacity building activities in 2017 with the help of implementing partners such as hotel management, trainers and community leaders. In addition to the training, the partners also provided logistics services such as food, translation of materials

and venues for the activities. UNAMI had no mechanism in place to verify reasonableness of prices and thus paid the costs claimed by the partners. The remaining four capacity building activities on freedom of expression, mechanisms of protection and training of trainers with an estimated cost of $45,875 could not be implemented within the short span of three months from October to December 2017. This occurred because of inadequate capacity in HRO to develop procurement requisitions and scopes of works, despite collaboration with the UNAMI Procurement Section from February to September 2017. As a result, the 2017 capacity building budget of $193,000 was not fully utilized, and the above-mentioned activities had to be deferred to 2018. To address the skills gap, the Mission had initiated training of HRO staff by the Umoja Team in Valencia and was awaiting scheduling. Meanwhile, UNAMI was arranging in-house training from existing local process experts within Mission Support. Therefore, OIOS did not make a recommendation on this issue.

<u>UNAMI needed to liaise with OHCHR to expedite the clearance process for issuing public reports</u>

19.   The OHCHR/DPKO/DPA/DFS policy directive on public reporting by human rights units of United Nations peace operations requires missions to submit periodic public reports to the SRSG and OHCHR for review and clearance at least 21 days before expected release dates to ensure timeliness.

20.   UNAMI issued 40 public reports on human rights during the audit period, comprising 30 monthly, three thematic and seven bi-annual reports on trends and developments on human rights situation in Iraq. The reports indicated that gender aspects were considered while monitoring, documenting and reporting civilian casualties, as disaggregated data showed impact of the conflict on men, women and children. A review of relevant records indicated that 23 of the 30 monthly public reports were released within two days of respective month ends, which was commendable. However, six of the seven bi-annual public reports were released 111 to 243 days after the end of respective reporting periods, while one was released after 80 days. In two instances, OHCHR cleared public reports for issuance after 63 and 112 days respectively instead of 21 days provided in the policy. As a result, stakeholders were not apprised on the human rights situation in a timely manner. This occurred due to a protracted report clearance process for bi-annual and thematic reports at OHCHR, despite several follow-up e-mails with OHCHR desk officers by HRO to seek timely clearance of the reports. This highlighted a need to escalate the issue of delays to a higher level.

> **(2) UNAMI should implement a mechanism to escalate concerns about delays in the clearance of bi-annual public human rights reports to the Office of the High Commissioner for Human Rights through the Special Representative of the Secretary-General to expedite the clearance process.**
>
> *UNAMI accepted recommendation 2 and stated that the Mission would follow up with the representative of OHCHR and escalate any concerns through the SRSG to expedite the clearance of reports.* Recommendation 2 remains open pending receipt of evidence of implementation of an effective follow-up process to expedite clearance of bi-annual public human rights reports.

<u>Access controls over the human rights database were being improved</u>

21.   The OHCHR/DPKO/DPA/DFS policy on human rights in peace operations and political missions requires data gathered during monitoring, fact finding and investigations by all human rights units to be accurately entered in a database approved by OHCHR. In addition, access to databases is to be restricted only to authorized personnel.

22.   HRO established a database to record incidents relating to protection of civilians, civil rights, rule of law and mass graves, which was kept in separate thematic folders within the HRO shared drive. HRO staff were granted access rights to confidential information depending on functional roles to restrict

unauthorized access. In addition, adequate measures were taken to protect the identities of sources of the information through use of codes kept outside the database. Audit verification of access rights of five HRO staff members indicated that the users only had access to their respective folders. However, a further review of personnel included in eight user groups indicated that the shared drive and thematic folders included seven dormant users who had since been reassigned, including two that should have been withdrawn in 2014 and one that was granted in error. As a result, highly sensitive data was susceptible to unauthorized access and manipulation. This occurred due to inadequate attention to periodically review and update the access rights based on functional roles. After the audit field visit, HRO revoked the former users' access rights and agreed to periodically review the access rights. Therefore, OIOS did not make a recommendation on this issue.

UNAMI needed to periodically evaluate the impact of its human rights programme

23.   The United Nations regulations and rules on programme planning (ST/SGB/2016/6) and the DPA evaluation policy require programme managers to conduct both internal and external evaluations of programmes to objectively and systematically assess their relevance, effectiveness, efficiency and impact. Such evaluations shall remain distinct from programme performance monitoring and reporting processes. The United Nations Secretary-General's management reforms of 2017 also emphasize the need to improve transparency through evaluations during and after programme implementation and develop plans for further action, if necessary.

24.   HRO had not undergone any comprehensive internal or external evaluation exercise to systematically and objectively assess the relevance, effectiveness, efficiency and impact of the human rights programme. The Office believed that a strategic review of the Mission held in 2017 was an independent external evaluation as it included some comments on the human rights programme. However, a review of relevant documents indicated that the objective of the exercise was to conduct an independent, external assessment of the structure and staffing of UNAMI to ensure that the Mission and UNCT were configured and synergized to fulfill mandated tasks appropriately and efficiently. Therefore, the strategic review cannot be considered as an objective and systematic evaluation of the human rights programme because it did not assess the relevance, quality and usefulness of individual outputs of HRO in achieving the programme objectives. As a result, the Mission missed an opportunity to assess these aspects of the human rights programme and make necessary adjustments in the programme delivery.

> **(3)   UNAMI should establish and implement both internal and external evaluation mechanisms to periodically assess the relevance, effectiveness, efficiency and impact of the human rights programme.**
>
> *UNAMI accepted recommendation 3 and stated that the Mission had subsequently initiated an internal assessment of the impact and effectiveness of its human rights programme.* Recommendation 3 remains open pending submission of evidence that requisite evaluation mechanisms have been established.

HRO needed to apprise non-United Nations entities or individuals about requisite standards of conduct

25.   The Secretary-General's bulletin on special measures for protection from sexual exploitation and sexual abuse (ST/SGB/2003/13) states that United Nations entities entering into cooperative arrangements with non-United Nations entities and individuals must inform them of the Organization's standards of conduct and receive a written undertaking that they accept these standards.

26.   HRO worked with non-United Nations entities and individuals such as national and international NGOs and trainers to provide capacity building training or conduct other outreach programmes on human

rights. Interviews with key staff indicated that HRO apprised the entities and individuals about the requisite standards of conduct. However, HRO did not maintain an audit trail of such briefings or require the entities/individuals to provide written undertakings that they accept and will comply with the United Nations standards of conduct. This was because HRO believed that such briefings and written undertakings were unnecessary and may discourage entities/individuals to engage in joint activities. This exposed the Organization to reputational risks in case of noncompliance with the required standards of conduct by non-United Nations entities and individuals working with the Mission.

> **(4) UNAMI should, in consultation with Conduct and Discipline Unit, establish a mechanism to document briefings and undertakings from non-United Nations entities and individuals working with the Mission to comply with the United Nations standards of conduct.**
>
> *UNAMI accepted recommendation 4 and stated that HRO would arrange conduct and discipline briefings and obtain relevant undertakings from non-United Nations entities and individuals when entering into official cooperation agreements.* Recommendation 4 remains open pending submission of evidence of conduct and discipline briefings and undertakings by non-United Nations entities and individuals entering into cooperative arrangements with the Mission.

C.   Management of the Human Rights Office

HRO was implementing measures to promote gender parity

27.   Security Council resolutions and the policy on gender equality in United Nations peacekeeping operations require missions to expand the role and contribution of women in their field-based operations, through appropriate recruitment and retention strategies.

28.   As of 30 June 2018, HRO was composed of 42 staff, of whom 11 (26 per cent) were females, as compared to the Mission's overall composition of 20 per cent female staff, but there were no female staff at one of the four field offices. The existing imbalance hindered gender mainstreaming in outreach initiatives to promote Iraqi women's rights, as HRO male staff had limited access to female community members due to insecurity and cultural sensitivities, which discouraged employment of women. To address this challenge, the Mission prioritized suitably qualified female candidates for recruitment and mentored those already on board to promote skills development and career advancement. For example, 10 of the 25 staff (40 per cent) that benefitted from external training during the audit period were females. In view of measures being taken to address the gender imbalance, OIOS did not make a recommendation on this issue.

HRO staff completed mandatory and planned trainings

29.   The Secretary-General's bulletin of November 2016 on mandatory learning programmes (ST/SGB/2016/12) requires mission staff to complete all mandatory training courses by 8 May 2017 or within six months of their entry into service. Also, the OHCHR/DPKO/DPA/DFS policy on human rights in peace operations and political missions requires them to provide job-specific and technical training for human rights staff of peace operations.

30.   A review of training records indicated that completion rates of the 10 mandatory courses ranged between 79 and 100 per cent, with an overall average of 91 per cent. Also, based on training needs assessment, four HRO staff completed training on report writing skills. In addition, the UNAMI Training Unit planned to provide training on results-based budgeting, monitoring and evaluation of programmes later in 2018. OIOS concluded that HRO staff had made significant progress in completing mandatory training, which was commendable.

IV. ACKNOWLEDGEMENT

31.   OIOS wishes to express its appreciation to the management and staff of UNAMI for the assistance and cooperation extended to the auditors during this assignment.

(*Signed*) Eleanor T. Burns
Director, Internal Audit Division
Office of Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

Audit of the human rights programme in the United Nations Assistance Mission for Iraq

Rec. no.	Recommendation	Critical[1]/ Important[2]	C/ O[3]	Actions needed to close recommendation	Implementation date[4]
1	UNAMI should establish mechanisms to standardize updates of capacity building presentations and continuously improve their content and delivery based on participants' evaluations.	Important	O	Submission of evidence of implementation of mechanisms to standardize and validate updates to capacity building training materials.	30 June 2019
2	UNAMI should implement a mechanism to escalate concerns about delays in the clearance of bi-annual public human rights reports to the Office of the High Commissioner for Human Rights through the Special Representative of the Secretary-General to expedite the clearance process.	Important	O	Submission of evidence of implementation of an effective follow-up process to expedite clearance of bi-annual public human rights reports.	28 February 2019
3	UNAMI should establish and implement both internal and external evaluation mechanisms to periodically assess the relevance, effectiveness, efficiency and impact of the human rights programme.	Important	O	Submission of evidence that requisite evaluation mechanisms have been established.	28 February 2019
4	UNAMI should, in consultation with Conduct and Discipline Unit, establish a mechanism to document briefings and undertakings from non-United Nations entities and individuals working with the Mission to comply with the United Nations standards of conduct.	Important	O	Submission of evidence of conduct and discipline briefings and undertakings by non-United Nations entities and individuals entering into cooperative arrangements with the Mission to comply with requisite policies.	30 June 2019

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[1] Critical recommendations address critical and/or pervasive deficiencies in governance, risk management or control processes, such that reasonable assurance cannot be provided with regard to the achievement of control and/or business objectives under review.

[2] Important recommendations address important (but not critical or pervasive) deficiencies in governance, risk management or control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

[3] C = closed, O = open

[4] Date provided by UNAMI in response to recommendations.

APPENDIX I

Management Response

Date: 1 November 2018
Ref: CMS-018/030

To: Ms. Muriette Lawrence-Hume
        Chief, New York Audit Service
        Internal Audit Division, OIOS

From: Harish Joshi
        Chief Mission Support
        UNAMI

                        draft audit report
Subject: Response to ~~Detailed Audit Results~~ of Human Rights programming in UNAMI

                                        draft report
With reference to your letter dated 18 October 2018 on the ~~detailed results~~ of an audit of
Human Rights Programme in the United Nations Assistance Mission for Iraq (Assignment
No. AP2017/812/04), please find attached UNAMI comments:

-   Annex I Audit Recommendations and management response

CC: Mr. Mark Rutgers, Chief of Staff, UNAMI
        Ms. Suki Nagra, OIC Human Rights Office, UNAMI
        Ms. Sia Mawalla, Human Rights Officer, UNAMI
        Mr. Saeed Ahmed, Senior Administrative Officer, UNAMI

        Mr. Ferdinand Schafler, Audit Focal Point, UNAMI
        Mr. Zulfiqar Gill, Resident Audit Office Kuwait, Internal Audit Division, OIOS
        Ms. Cynthia Avena-Castillo, Professional Practices Section, Internal Audit Division, OIOS

Management Response

Audit of the human rights programme in the United Nations Assistance Mission for Iraq

Rec. no.	Recommendation	Critical[5]/ Important[6]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNAMI should establish mechanisms to standardize updates of capacity building presentations and continuously improve their content and delivery based on participants' evaluations.	Important	Yes	Director, UNAMI Human Rights Office	30 June 2019	While there were no established mechanisms to standardize and continuously improve the content and delivery of capacity building activities, HRO maintained several versions of training tools that were reflective of the differing contexts/audiences
2	UNAMI should implement a mechanism to escalate concerns about delays in the clearance of bi-annual public human rights reports to the Office of the High Commissioner for Human Rights through the Special Representative of the Secretary-General to expedite the clearance process.	Important	Yes	Director, UNAMI Human Rights Office	28 Feb 2019	The Mission would follow up with the representative of OHCHR and escalate any concerns through the SRSG to expedite the clearance of reports
3	UNAMI should establish and implement both internal and external evaluation mechanisms to periodically assess the relevance, effectiveness, efficiency and impact of the human rights programme.	Important	Yes	Director, UNAMI Human Rights Office	28 Feb 2019	The Mission subsequently initiated an internal assessment of the impact and effectiveness of its human rights programme, which was ongoing.
4	UNAMI should, in consultation with Conduct and Discipline Unit, establish a mechanism to document briefings and undertakings from non-United Nations entities and individuals working with the Mission to comply with the United Nations standards of conduct.	Important	Yes	Director, UNAMI Human Rights Office	30 June 2019	HRO would arrange conduct and discipline briefings and obtain relevant undertakings from non-United Nations entities and individuals when entering into official cooperation agreements

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[5] Critical recommendations address critical and/or pervasive deficiencies in governance, risk management or control processes, such that reasonable assurance cannot be provided with regard to the achievement of control and/or business objectives under review.
[6] Important recommendations address important (but not critical or pervasive) deficiencies in governance, risk management or control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.