



INTERNAL AUDIT DIVISION

AUDIT REPORT 2013/119

Audit of military observer activities in the United Nations Truce Supervision Organization

**Overall results relating to the effective
management of military observer activities
were initially assessed as partially
satisfactory. Implementation of four
important recommendations remains in
progress**

**FINAL OVERALL RATING: PARTIALLY
SATISFACTORY**

9 December 2013

Assignment No. AP2013/674/01

CONTENTS

	Page
I. BACKGROUND	1
II. OBJECTIVE AND SCOPE	1-2
III. AUDIT RESULTS	2-5
A. Strategic planning	3-4
B. Programme management	4-5
IV. ACKNOWLEDGEMENT	5
ANNEX I Status of audit recommendations	
APPENDIX I Management response	

AUDIT REPORT

Audit of military observer activities in the United Nations Truce Supervision Organization

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of military observer activities in the United Nations Truce Supervision Organization (UNTSO).
2. In accordance with its mandate, OIOS provides assurance and advice on the adequacy and effectiveness of the United Nations internal control system, the primary objectives of which are to ensure: (a) efficient and effective operations; (b) accurate financial and operational reporting; (c) safeguarding of assets; and (d) compliance with mandates, regulations and rules.
3. UNTSO was established in 1948 by Security Council resolution 50. Its mandate was to observe and maintain an unconditional ceasefire and assist the parties to Armistice Agreements in supervision of the application and observance of the terms of those agreements. The UNTSO budget for the biennium 2012-2013 was \$70 million.
4. The UNTSO military component was led by the Deputy Chief of Staff and had 153 military observers, from 25 troop-contributing countries, deployed: (a) at Mission Headquarters in Jerusalem; (b) to military outstations consisting of the Observer Group Golan and the Observer Group Lebanon ; and (c) to military liaison offices in Beirut, Cairo, Damascus, Amman and Tel Aviv. Of the 153 military observers, 78 of Observer Group Golan and 53 of Observer Group Lebanon were under the operational control of the Force Commanders of the United Nations Disengagement Observer Force (UNDOF) and the United Nations Interim Force in Lebanon (UNIFIL), respectively, based on the Letter of Understanding between UNTSO and the two missions.
5. Comments provided by UNTSO are incorporated in italics.

II. OBJECTIVE AND SCOPE

6. The audit was conducted to assess the adequacy and effectiveness of UNTSO governance, risk management and control processes in providing reasonable assurance regarding the **effective management of military observer activities in UNTSO**.
7. The audit was included in the 2013 OIOS risk-based work plan due to the operational risks associated with military observers' activities that could undermine the effectiveness of UNTSO in achieving its mandate.
8. The key controls tested for the audit were: (a) strategic planning; and (b) programme management. For the purpose of this audit, OIOS defined these key controls as follows:
 - (a) **Strategic planning** - controls that provide reasonable assurance that an effective strategic plan is in place to ensure achievement of military observers' operational objectives.

(b) **Programme management** - controls that provide reasonable assurance that there is sufficient programme management capacity to ensure military observer activities are implemented with economy and efficiency.

9. The key controls were assessed for the control objectives shown in Table 1.

10. OIOS conducted this audit in April and May 2013. The audit covered the period from 1 January 2012 to 30 April 2013.

11. OIOS conducted an activity-level risk assessment to identify and assess specific risk exposures, and to confirm the relevance of the selected key controls in mitigating associated risks. Through interviews, analytical reviews and tests of controls, OIOS assessed the existence and adequacy of internal controls and conducted necessary tests to determine their effectiveness.

III. AUDIT RESULTS

12. The UNTSO governance, risk management and control processes examined were initially assessed as **partially satisfactory** in providing reasonable assurance regarding the **effective management of military observer activities in UNTSO**. OIOS made four recommendations to address the issues identified. UNTSO military observers were fully deployed to its Headquarters and outstations in accordance with the approved strength. UNTSO management effectively assigned tasks to military observers to carry out their daily patrolling and reporting activities, and monitored such activities. However, action was needed to: (a) update the military concept of operations, as it had not been revised since 2006; (b) strengthen the contingency planning for the Observer Group Golan together with UNDOF considering the security situation in the region; (c) revise the deployment plan and letter of understanding for the Observer Group Lebanon together with UNIFIL; and (d) develop performance indicators to monitor the effectiveness of logistical support to military observers.

13. The initial overall rating was based on the assessment of key controls presented in Table 1. The final overall rating is **partially satisfactory** as implementation of four important recommendations remains in progress.

Table 1 Assessment of key controls

Business objective	Key controls	Control objectives			
		Efficient and effective operations	Accurate financial and operational reporting	Safeguarding of assets	Compliance with mandates, regulations and rules
Effective management of military observer activities in UNTSO	(a) Strategic planning	Partially satisfactory	Partially satisfactory	Not assessed	Partially satisfactory
	(b) Programme management	Satisfactory	Partially satisfactory	Not assessed	Partially satisfactory
FINAL OVERALL RATING: PARTIALLY SATISFACTORY					

A. Strategic planning

The military concept of operations and operational order needed to be updated

14. The UNTSO multi-year military concept of operations, which was developed in 2006 to guide UNTSO military observers in carrying out their mandated activities, had not been revised to reflect major changes in planning assumptions. For example, important planning assumptions were no longer valid due to the security situation in Syria which did not allow military observers of the Observer Group Golan adequate freedom of movement to fulfill their patrolling and inspection functions. UNTSO was consulting with the Department of Peacekeeping Operations and UNDOF to update the military concept of operations on the Observer Group Golan. Therefore, no recommendation was made.

Joint contingency planning with the United Nations Disengagement Observer Force needed to be strengthened

15. Due to the situation in Syria, the Department of Peacekeeping Operations instructed UNTSO and UNDOF in December 2012 to establish a Joint Planning Group. The main task of the Joint Planning Group was to develop an operational plan and contingency plan for the Observer Group Golan. Three Joint Planning Group meetings were convened to discuss actions to be taken since December 2012. However, the recommendations of the Joint Planning Group to develop Medical Evacuation and Casualty Evacuation plans did not have a target date for completion and details of actions to be taken for its implementation. Consequently, no training or drills had been conducted to ensure that the Mission was prepared in case of medical emergencies. Also, members of the Joint Planning Group did not regularly attend meetings and the Chief of the Observer Group Golan was not designated as a member of the group. For example, only two out of five UNDOF members attended the second Joint Planning Group meeting. These shortcomings impacted on the effectiveness of operations.

(1) UNTSO, in coordination with the United Nations Disengagement Observer Force, should strengthen the Joint Planning Group of the two missions by: (a) reviewing its membership to ensure that it is sufficiently representative; (b) ensuring that members attend meetings on a regular basis; and (c) developing effective operational and contingency plans for the Observer Group Golan and following them up until they are implemented.

UNTSO accepted recommendation 1 and stated that it would develop a formal terms of reference and member composition for the Joint Planning Group and operational and contingency plans for the Observer Group Golan in coordination with UNDOF. Recommendation 1 remains open pending receipt of a copy of the formal terms of reference and operational and contingency plans for the Observer Group Golan.

The deployment plan and letter of understanding for the Observer Group Lebanon needed to be revised

16. As requested by the Security Council in its resolution 2004, the Department of Peacekeeping Operations in 2012 conducted a Military Capability Study of UNIFIL. Based on this report, the Force Commander of UNIFIL instructed the Observer Group Lebanon to focus on the Blue Line (line of withdrawal) oriented tasks. These instructions, and the related change in strategy, were not reflected in the letter of understanding between UNTSO and UNIFIL. This could undermine the effectiveness of the Observer Group Lebanon as UNTSO and UNIFIL personnel, who were rotated annually, may not be aware of the change in strategy. UNTSO and UNIFIL had not yet updated the letter of understanding since they first needed to develop an up-dated Observer Group Lebanon deployment plan to reflect current operational requirements. Although the Department of Peacekeeping Operations in December

2012, instructed UNTSO and UNIFIL to closely coordinate and submit a revised Observer Group Lebanon deployment plan for its approval, this was delayed, and only approved in mid-2013.

(2) UNTSO, in coordination with the United Nations Interim Force in Lebanon, should revise the letter of understanding between the two missions to reflect the current operational requirements of the Observer Group Lebanon.

UNTSO accepted recommendation 2 and stated that the letter of understanding was being revised. Recommendation 2 remains open pending receipt of a copy of the revised letter of understanding.

B. Programme management

Military observers were deployed as approved and their tasking was effectively managed

17. A review of operational tasking reports, daily situation reports, inspections reports and car patrols reports of the Observer Group Lebanon and Observer Group Golan showed that the UNTSO military observers had carried out the tasks of patrol, observation, inspection and reporting in accordance with their tasking orders and the relevant standard operating procedures of the Department of Peacekeeping Operations.

Need to strengthen mission trainings and knowledge management

18. Mission Guidelines on United Nations Military Experts required military observers to complete online training courses for: (a) Code of Conduct; (b) Integrity Awareness Initiative Programme; and (c) Sexual Harassment and Abuse of Authority in the Workplace within the first 30 days upon deployment in the Mission. UNTSO advised that military observers did not have access to the online courses which required a United Nations index number.

19. Also, military chiefs of sections and outstations did not always complete an end-of-assignment report prior to checking out of the Mission as a means of maintaining institutional knowledge.

(3) UNTSO should: follow up with the Department of Peacekeeping Operations to ensure that military observers have access to mandatory training courses for use in full implementation of mission training programmes; and ensure the submission of end-of-assignment reports prior to staff checking out of the mission.

UNTSO accepted recommendation 3 and stated that it would communicate with the Department of Peacekeeping Operations regarding access to mandatory online training courses. The requirement for completion of end-of-assignment reports would be reiterated to all appropriate personnel and form part of their end-of-assignment checklists. Recommendation 3 remains open pending receipt of evidence that military observers have access to mandatory online training courses and OIOS review of completion of end-of assignment checklists.

Key performance indicators on logistics support to military observers needed to be developed

20. According to the Policy on Authority, Command and Control of the Department of Peacekeeping Operations in peacekeeping missions, the Mission Support function was responsible for the efficient and effective provision of administrative and logistical support to the military component.

21. The Observer Group Lebanon and Observer Group Golan military observers, during patrols, had difficulties communicating with their duty officers due to the ineffective reception of their radio sets. This problem went on without being resolved because the Communication Unit in Mission Support did not have key performance indicators for use in monitoring the performance of radio sets and other communication equipment used by military observers. Likewise, no data on the performance of communication equipment was maintained. Thus, it was not possible to assess the effectiveness of the Communication Unit in providing support to military observers.

22. Also, the condition of the Observer Group Lebanon military observers' patrol vehicles impacted on their work as they were often in need of repair. The UNTSO Transport Section advised that it would examine reasons for continual repairs.

(4) UNTSO should develop key performance indicators to monitor the effectiveness of logistical support to military observer activities.

UNTSO accepted recommendation 4 and stated that it would monitor the effectiveness of transport service delivery by comparing the time taken to complete vehicle repairs against the Mission's standards. The Communication and Information Technology Services would develop a formal mechanism by December 2013. Recommendation 4 remains open pending receipt of key performance indicators to monitor the effectiveness of logistical support to military observer activities.

IV. ACKNOWLEDGEMENT

23. OIOS wishes to express its appreciation to the Management and staff of UNTSO for the assistance and cooperation extended to the auditors during this assignment.

(Signed) David Kanja
Assistant Secretary-General for Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

Audit of military observer activities in the United Nations Truce Supervision Organization

Recom. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
1	UNTSO, in coordination with the United Nations Disengagement Observer Force, should strengthen the Joint Planning Group of the two missions by: (a) reviewing its membership to ensure that its sufficiently representative; (b) ensuring that members attend meetings on a regular basis; and (c) developing effective operational and contingency plans for its Observer Group Golan and following up until they are implemented.	Important	O	Receipt of a copy of the formal terms of reference and operational and contingency plans for the Observer Group Golan.	December 2013
2	UNTSO, in coordination with the United Nations Interim Force in Lebanon, should revise the Letter of Understanding between the two missions to reflect the current operational requirement of the Observer Group Lebanon.	Important	O	Receipt of a copy of the revised letter of understanding.	December 2013
3	UNTSO should follow up with the Department of Peacekeeping Operations to ensure that military observers have access to complete the United Nations mandatory trainings for full implementation of mission training programmes and ensure timely submission of end of assignment reports.	Important	O	Receipt of evidence that military observers have access to mandatory online training courses and OIOS review of completion of end-of assignment checklists.	December 2013
4	UNTSO should develop key performance indicators to monitor the effectiveness of logistical support to military observer activities.	Important	O	Receipt of key performance indicators to monitor the effectiveness of logistical support to military observer activities.	December 2013

¹ Critical recommendations address significant and/or pervasive deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance cannot be provided regarding the achievement of control and/or business objectives under review.

² Important recommendations address important deficiencies or weaknesses in governance, risk management or internal 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 UNTSO in response to recommendations.

APPENDIX I

Management Response

MANAGEMENT RESPONSE

Audit of military observer activities in the United Nations Truce Supervision Organization

Rec. no.	Recommendation	Critical ⁵ / Important ⁶	Accepted? (Yes/No)	Title of responsible individual	Implementati on date	Client comments
1	UNTSO, in coordination with the United Nations Disengagement Observer Force, should strengthen the Joint Planning Group of the two missions by: (a) reviewing its membership to ensure that its sufficiently representative; (b) ensuring that members attend meetings on a regular basis; and (c) developing effective operational and contingency plans for its Observer Group Golan and following up until they are implemented.	Important	YES	Deputy Chief of Staff	December 2013	<p>The Joint Planning Groups between UNTSO and United Nations Disengagement Observer Force (UNDOF) are already conducted. A formal Term of Reference for the Joint Planning Group is being developed and will be shared as required with United Nations Headquarters.</p> <p>a/b. Official membership as a minimum to include Chief Operations Officer UNDOF, Chief Joint Operations Center UNTSO, Chief General Services UNTSO, Chief General Services UNDOF, representative of Observer Group Golan UNTSO. Other members are invited to attend Joint Planning Group meetings to discuss specific agenda points or provide a wider representation as may be appropriate. Meetings are conducted twice monthly, either as physical meetings or by video</p>

⁵ Critical recommendations address significant and/or pervasive deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance cannot be provided regarding the achievement of control and/or business objectives under review.

⁶ Important recommendations address important deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

MANAGEMENT RESPONSE

Audit of military observer activities in the United Nations Truce Supervision Organization

Rec. no.	Recommendation	Critical ⁵ / Important ⁶	Accepted? (Yes/No)	Title of responsible individual	Implementati on date	Client comments
						teleconference. c. The development of operational and contingency plans for Observer Group Golan continues in coordination with UNDOF (as Observer Group Golan is provided at operational control to UNDOF), with UNDOF having the lead for the development and exercising of such plans. The schedule for the development and exercising of relevant plans forms part of the consideration by the Joint Planning Group.
2	UNTSO, in coordination with the United Nations Interim Force in Lebanon, should revise the Letter of Understanding between the two missions to reflect the current operational requirement of the Observer Group Lebanon.	Important	YES	Deputy Chief of Staff / Chief Mission Support	December 2013	In accordance with Code Cable 2190 dated 8 October 2013 (CYN-678) the Letter of Understanding between United Nations Interim Force in Lebanon and UNTSO is being revised. It is in final draft prior to approval by the relevant signatories.
3	UNTSO should follow up with the Department of Peacekeeping Operations to ensure that military observers have access to complete the United Nations mandatory trainings for full implementation of mission training programmes and ensure timely submission of end of assignment reports.	Important	YES	Deputy Chief of Staff	December 2013	UNTSO currently provides all Military Observers training on standards of conduct as well as United Nations policies concerning sexual exploitation and abuse and harassment, including sexual harassment, and abuse of authority as part of their mandatory induction process. UNTSO is communicating with

MANAGEMENT RESPONSE

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Rec. no.	Recommendation	Critical ⁵ / Important ⁶	Accepted? (Yes/No)	Title of responsible individual	Implementati on date	Client comments
						<p>the Department of Peacekeeping Operations regarding access to such additional online training as is applicable to United Nations Military Observers.</p> <p>UNTSO states the requirement for all senior staff positions to complete end of assignment reports at Annexes L and M to Part 4 of Mission Standard Operating Procedures. The requirement will be reiterated to all appropriate personnel and form part of their end-of-assignment checklists.</p>
4	UNTSO should develop key performance indicators to monitor the effectiveness of logistical support to military observer activities.	Important	YES	Chief Mission Support	December 2013	As advised in our earlier response, UNTSO does adhere to key performance indicators, whether generated as per Headquarters standards (e.g., for Communication and Information Technology Services) or locally generated (as in Transport, where standard hours are allocated for differing levels of vehicle maintenance). These standards are applied mission-wide and are not specific to military personnel. At present, the mission does not have a formal mechanism to monitor service delivery across all technical fields; as an example,

MANAGEMENT RESPONSE

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						<p>Transport service delivery is monitored through work order tracking, which indicates the amount of time required to complete vehicle repair, which can then be compared against the mission standard; Communication and Information Technology Services has no comparable formalized mechanism in place, but will develop and implement a system by 31 December 2013.</p> <p>These standards will be applied in addition to the UNTSO Mission Support Work Plan 2013-2014, dated 6 May 2013, which is used as a management tool for the provision of support throughout the Mission.</p> <p>Other service delivery requirements are addressed through the UNTSO Headquarters Joint Planning Group (comprised of military personnel and civilian logistics staff), where support tasks for the military are jointly agreed, with monitored timelines for required actions and deliverables.</p>