



INTERNAL AUDIT DIVISION

REPORT 2014/124

Audit of environmental protection activities in the United Nations Assistance Mission in Afghanistan

Overall results relating to effective management of environmental protection activities in the United Nations Assistance Mission in Afghanistan were initially assessed as partially satisfactory. Implementation of four important recommendations remains in progress

FINAL OVERALL RATING: PARTIALLY SATISFACTORY

8 December 2014
Assignment No. AP2014/630/03

CONTENTS

	<i>Page</i>
I. BACKGROUND	1
II. OBJECTIVE AND SCOPE	1-2
III. AUDIT RESULTS	
Regulatory framework	2-5
IV. ACKNOWLEDGEMENT	5
ANNEX I Status of audit recommendations	
APPENDIX I Management response	

AUDIT REPORT

Audit of environmental protection activities in the United Nations Assistance Mission in Afghanistan

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of environmental protection activities in the United Nations Assistance Mission in Afghanistan (UNAMA).
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. The protection of the environment by field missions is governed by the Department of Peacekeeping Operations/Department of Field Support (DPKO/DFS) Environmental Policy. Based on the policy, the Mission established in 2011 the UNAMA Environmental Policy and Guidelines. The Environmental Unit within the Office of the Chief of Mission Support had the overall responsibility to coordinate with various sections in their responsibilities for managing waste and protecting the environment. The Environmental Unit had one staff who reported to the Senior Administrative Officer in the Office of the Chief of Mission Support. The budgets for waste management, environmental and occupational health and safety activities for 2013 and 2014 were \$615,300 and \$617,600 respectively.
4. Comments provided by UNAMA are incorporated in italics.

II. OBJECTIVE AND SCOPE

5. The audit was conducted to assess the adequacy and effectiveness of UNAMA governance, risk management and control processes in providing reasonable assurance regarding the **effective management of environmental protection activities in UNAMA**.
6. The audit was included in the 2014 risk-based work plan of OIOS because of operational, health and reputation risks relating to environmental practices.
7. The key control tested for the audit was regulatory framework. For the purpose of this audit, OIOS defined this key control as the one that provides reasonable assurance that policies and procedures: (a) exist to guide environmental activities in UNAMA; (b) are implemented consistently; and (c) ensure the reliability and integrity of financial and operational information.
8. The key control was assessed for the control objectives shown in Table 1.
9. OIOS conducted the audit from May to August 2014. The audit covered the period from 1 January 2013 to 31 March 2014. Due to the security situation in Afghanistan, field visits outside Kabul were not conducted. However, OIOS visited three locations in Kabul and interviewed key staff from two field offices.
10. OIOS conducted an activity-level risk assessment to identify and assess specific risk exposures, and to confirm the relevance of the selected key control in mitigating associated risks. Through

interviews and analytical reviews, OIOS assessed the existence and adequacy of internal controls and conducted necessary tests to determine their effectiveness.

III. AUDIT RESULTS

11. The UNAMA governance, risk management and control processes examined were initially assessed as **partially satisfactory**¹ in providing reasonable assurance regarding the **effective management of environmental protection activities in UNAMA**. OIOS made four recommendations to address the issues identified. UNAMA had made good progress in implementing its environmental policy. Also, with the recruitment of an Environmental Officer, the Mission had conducted a number of environmental assessments, established procedures for the segregation and disposal of hazardous waste, and had created awareness on environmental issues among staff. However, UNAMA needed to: (a) develop an environmental action plan; [REDACTED] and (d) reduce health and safety risks arising from incinerator in its premises in Kabul.

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

Table 1: Assessment of key control

Business objective	Key control	Control objectives			
		Efficient and effective operations	Accurate financial and operational reporting	Safeguarding of assets	Compliance with mandates, regulations and rules
Effective management of environmental protection activities in UNAMA	Regulatory framework	Partially satisfactory	Partially satisfactory	Not assessed	Partially satisfactory
FINAL OVERALL RATING: PARTIALLY SATISFACTORY					

Regulatory framework

Hazardous waste was appropriately segregated and disposed

13. The UNAMA Environmental Policy and Guidelines required hazardous waste, including medical, chemical and petroleum waste, to be clearly separated from other waste and handled in an environmentally sound manner. Field visits to three locations in Kabul and interviews with key staff indicated that UNAMA had established mechanisms to ensure different types of hazardous waste were being segregated (e.g., batteries, used oil, toner cartridges, clinical waste) and disposed of in accordance with its environmental guidelines. OIOS concluded that adequate controls were in place to separate and dispose of hazardous waste.

¹ A rating of “**partially satisfactory**” means that important (but not critical or pervasive) deficiencies exist 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.

Adequate mechanisms were in place to raise staff awareness on the Mission's environmental objectives

14. The UNAMA Environmental Policy and Guidelines required that staff be kept abreast of environmental policies, guidelines and objectives. A review of measures implemented by UNAMA indicated that: (a) regular broadcasts were transmitted to encourage staff to follow environment-friendly practices; (b) the Environmental Officer was presenting to new staff the Mission's environmental and waste management policies and procedures; (c) a week-long environmental campaign was held in Kabul and all its field offices in March 2014; and (d) a one-day health and safety training was held in May 2014 for 51 cleaning and contractor staff responsible for handling and disposing of waste. OIOS concluded that UNAMA had adequate controls in place to ensure that staff were aware of environmental policies, guidelines and objectives.

Some environmental baseline studies were not completed and action plans were not developed

15. The UNAMA Environmental Policy and Guidelines required baseline studies to be conducted for all Mission locations and the development of an environmental action plan to ensure achievement of the Mission's environmental objectives. UNAMA had completed baseline studies for 15 of its 17 locations; however it had not developed an environmental action plan with specific targets to ensure that environmental objectives were achieved. The delay in this work was mainly due to security concerns and other work priorities. The lack of an action plan increased the risk of environmental problems not being identified and addressed in a timely manner.

(1) UNAMA should prioritize the completion of environmental baseline studies at all Mission locations and the development of an environmental action plan to ensure achievement of objectives.

UNAMA accepted recommendation 1 and stated that environmental assessments of all but two field offices had been completed. The detailed plans and action matrix would be transferred into a more formal environmental action plan. Recommendation 1 remains open pending receipt of evidence that environmental assessments for the last two sites have been completed and receipt of a copy of the environmental action plan.

Procedures for environmental site closures were in process

16. The United Nations Liquidation Manual required environmental clearance certificates to be obtained from the host government for closed sites.

17. UNAMA closed 11 provincial offices in 2012 and 2013. At that time, UNAMA, due to lack of expertise, did not conduct final environmental assessments of these sites to determine soil and water damage or contamination caused by the occupation of UNAMA. UNAMA also did not obtain environmental clearance certificates from the host government. While current occupants had not filed any complaints relating to environmental contamination, the lack of proper clearance procedures increased reputational risk of United Nations if subsequent environmental issues were identified. Subsequent to the audit, UNAMA initiated the process of developing an environmental site closure checklist and standard operating procedures, which would be used in future office closures. As a result of the action taken, no recommendation was made.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

An electric incinerator was inappropriately located close to dog kennel

21. The operating manual for the electric incinerator used by UNAMA to dispose of clinical waste and expired medicine required it to be located away from animals and residential areas due to its high operating temperature up to 1,000°C and toxic emissions.

22. The UNAMA incinerator was located in close proximity to a sniffer dog kennel, which posed a health hazard to the dogs and their handlers. The location was chosen due to space constraints and the inability of UNAMA to obtain additional space due to ongoing security concerns. Moreover, with UNAMA co-locating with an increasing number of personnel working in United Nations agencies, funds

and programmes, office and residential spaces were becoming closer to the incinerator increasing health and safety risks to staff.

(4) UNAMA should implement an action plan to address the risk of the incinerator being located close to animals and residential areas.

UNAMA accepted recommendation 4 and stated that it had reviewed both the use and relocation of incinerator including training of operational staff, and that it would relocate the incinerator by the end of 2015. Recommendation 4 remains open pending receipt of evidence that the incinerator has been relocated to a suitable area.

Reports on hazardous substances were not submitted to the Environmental Officer

23. The UNAMA Environmental Policy and Guidelines required each officer or unit handling hazardous substances to submit reports on a periodic basis to the Environmental Officer on its management of hazardous materials.

24. A review of reports on hazardous substances indicated that various sections responsible for handling hazardous substances, including the Medical, Communication and Information Technology, Transport, Supply, Engineering and Property Management sections, maintained records of hazardous substances in their custody. However, the sections did not submit these records to the Environmental Officer, as there were no procedures in place requesting regular reporting. As a result, UNAMA did not have a comprehensive record of hazardous materials in the Mission to oversee and ensure such materials were stored and handled in an environmentally safe manner. Subsequent to the audit, UNAMA developed a reporting template and was advising relevant sections to submit information on a quarterly basis. Based on the action taken, no recommendation was made.

Adequate resources were allocated to ensure effective implementation of environmental objectives

25. The UNAMA Environmental Policy and Guidelines required that adequate financial and human resources be allocated for the implementation of environmental activities. The policy also provided that the Chief of Mission Support could direct specific substantive sections to appoint environmental focal points to work with the Environmental Officer.

26. At the time of the audit, the Environmental Unit was staffed with one officer and therefore the officer did not have the capacity to address all environment tasks, including overseeing 17 Mission locations. As a result some tasks were delayed such as the development of the environmental action plan, maintenance of environmental logs and preparation of monthly reports. Subsequent to the audit, UNAMA allocated resources for environmental policy development and management, and focal points were assigned in Kabul; for field offices, occupational health and safety personnel were being requested to act as environmental focal point. Based on the action taken, no recommendation was made.

IV. ACKNOWLEDGEMENT

27. OIOS wishes to express its appreciation to the Management and staff of UNAMA 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 environmental protection activities in the United Nations Assistance Mission in Afghanistan

Recom. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
1	UNAMA should prioritize the completion of environmental baseline studies at all Mission locations and the development of an environmental action plan to ensure achievement of objectives.	Important	O	Receipt of evidence that environmental assessments for the last two sites have been completed and receipt of a copy of the environmental action plan.	31 January 2015
4	UNAMA should implement an action plan to address the risk of the incinerator being located close to animals and residential areas.	Important	O	Receipt of evidence that the incinerator has been relocated to a suitable area.	31 December 2015

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 UNAMA in response to recommendations.

APPENDIX I

Management Response

Management Response

Audit of environmental protection activities in the United Nations Assistance Mission in Afghanistan

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNAMA should prioritize the completion of environmental baseline studies at all Mission locations and the development of an environmental action plan to ensure achievement of objectives.	Important	Yes	Environment Officer	31 January 2015	UNAMA has already completed Environmental Assessments for all locations in Afghanistan, bar two locations (Kunduz/Jalalabad which will be completed by year end 2014). UNAMA currently has a detailed Action Matrix (i.e. a work plan for the Environment Officer and Unit). This action matrix covers short-term, medium term and long-term objectives as based on UNAMA's own environmental policy and guidelines (already developed and finalized). The action matrix also covers all seven environmental factors (e.g. waste management, hazardous materials management etc.), again in accordance with UNAMA's own environmental policy and guidelines. UNAMA will ensure that the detailed plans as per the action matrix are transferred into a more formal Environmental Plan for future months and years.

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.

Management Response

Audit of environmental protection activities in the United Nations Assistance Mission in Afghanistan

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
4	UNAMA should implement an action	Important	Yes	Environment Officer	31 December 2015	UNAMA has already reviewed both the use and relocation of incinerators. This review includes any training,

Management Response

Audit of environmental protection activities in the United Nations Assistance Mission in Afghanistan

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	plan to address the risk of the incinerator being located close to animals and residential areas.					operational procedures and guidelines applicable to incinerators. The incinerator will be relocated by year end 2015