



## **INTERNAL AUDIT DIVISION**

### **REPORT 2016/173**

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#### **Audit of the Office of the Special Representative of the Secretary-General for Children and Armed Conflict**

**The Office implemented adequate control processes over the management of its operations**

**20 December 2016  
Assignment No. AP2015/523 /01**

# **Audit of the Office of the Special Representative of the Secretary-General for Children and Armed Conflict**

## **EXECUTIVE SUMMARY**

The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes over the administration of operations of the Office of the Special Representative of the Secretary-General for Children and Armed Conflict (OSRSG for CAAC). The audit covered the period from 1 January 2014 to 31 May 2016 and included risk assessment and strategic planning, coordination, and funds management.

The OSRSG for CAAC implemented adequate control processes over the management of its operations. The Office prepared required reports to the General Assembly, the Human Rights Council and the Security Council adequately and timely. A monitoring and reporting framework on grave violations against children in situations of armed conflict was established and functioning and activities to raise awareness on the plight of children in armed conflict were carried out. Mechanisms and performance indicators were also in place for coordination with other entities/agencies and for monitoring performance. Extrabudgetary funding for the Office was adequately managed. To further improve operations, the Office agreed to document and manage risks more formally.

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# **Audit of the Office of the Special Representative of the Secretary-General for Children and Armed Conflict**

## **I. BACKGROUND**

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the Office of the Special Representative of the Secretary-General for Children and Armed Conflict (OSRSG for CAAC).
2. The General Assembly in its resolution 51/77 of 1997 mandated the Special Representative of the Secretary-General for Children and Armed Conflict (SRSR for CAAC) to: (a) assess progress achieved, steps taken and difficulties encountered in strengthening the protection of children in situations of armed conflict; (b) raise awareness and promote the collection of information about the plight of children affected by armed conflict; (c) work closely, foster international cooperation and contribute to the coordination of efforts of the Committee on the Rights of the Child, relevant United Nations and other competent bodies, as well as governments and non-governmental organizations to ensure respect for children's rights in armed conflict situations; and (d) submit annual reports to the General Assembly and the Human Rights Council on the situation of children affected by armed conflict.
3. Over time, the Security Council requested the Secretary-General to include in his reports to the Council on children and armed conflict, information about six 'Grave Violations' against children and attach a list of parties that commit the five violations that act as triggers for listing. The Secretary-General was also required to continue to include in his written reports to the Security Council on conflict situations, his observations concerning the protection of children and recommendations in that regard. The SRSR for CAAC supports the Secretary-General in the preparation of these reports.
4. The OSRSG for CAAC is based in United Nations Headquarters in New York. Its 2014-2015 biennium budget was \$4.41 million, including \$0.69 million in extrabudgetary resources. The 2016-2017 biennium budget was \$4.61 million, including \$0.94 million in extrabudgetary resources. The staff strength remained unchanged at 10 (seven at the professional level and three at the general service level).

## **II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY**

5. The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes over the administration of the operations of the OSRSG for CAAC.
6. This audit was included in the 2015 risk-based work plan of OIOS due to the high operational and reputational risks associated with the mandate relating to protection, rights and welfare of children in situations of armed conflict.
7. OIOS conducted this audit from December 2015 to September 2016. The audit covered the period from 1 January 2014 to 31 May 2016. Based on an activity-level risk assessment, the audit covered higher and medium risks areas in the operations of the OSRSG for CAAC, which included the operational areas of: risk assessment and strategic planning, coordination with other entities and funds management.
8. The audit methodology included: (a) interviews of key personnel, (b) reviews of relevant documentation, and (c) analytical review of data.

### III. OVERALL CONCLUSION

9. The OSRSG for CAAC implemented adequate control processes over the administration of the operations of the Office. The Office prepared required reports to the General Assembly, the Human Rights Council and the Security Council adequately and timely. A monitoring and reporting framework on grave violations against children in situations of armed conflict was established and functioning and activities to raise awareness on the plight of children in armed conflict were carried out. Mechanisms and performance indicators were also in place for coordination with other entities/agencies and for monitoring performance. Extrabudgetary funding for the Office was adequately managed. To further improve operations, the Office agreed to document and manage risks more formally.

### IV. AUDIT RESULTS

#### A. Risk assessment and strategic planning

##### Risks to achievement of mandate were being managed but had not been formally documented

10. The United Nations Enterprise Risk Management and Internal Control Framework require that strategic plans are developed to support the mandates and objectives of specific departments and offices as defined by the General Assembly. Such entities shall develop risk catalogues as a subset of the United Nations Secretariat Risk Universe and the head of the entity shall be responsible for the effective implementation of risk management and internal control practices, as described by the Framework.

11. A review of documents and interviews with relevant staff of the OSRSG for CAAC noted that the Office was informally managing risks associated with the implementation of its mandates regarding the protection of children. Led by the SRSG, who provided strategic direction, the Office had established work plans which were adequately aligned with the achievement of its objectives. However, the Office did not have a documented strategic plan or documented risk assessment and management plans and thereby had not adequately demonstrated its compliance with the United Nations Enterprise Risk Management Framework.

12. Risks were informally assessed and managed on a daily basis. While the size of the Office may not warrant an elaborate risk documentation and management system and OIOS review did not identify any significant impact caused by the lack of such a system, it would be useful for the Office to prepare and document a strategic plan and perform formal risk assessments as a means of managing risks against the achievement of its objectives in both the short and long terms. This is especially important given the small size of the Office vis-à-vis the importance of the matters that the Office deals with. Formal risk assessments and strategic plans will also ensure continuity of leadership when senior officials are temporarily unavailable.

13. The OSRSG for CAAC agreed that documentation of generally understood risks would lead to better planning, more efficient use of resources, improved monitoring of work plans and serve as guidance when leadership is unavailable. The OSRSG for CAAC advised that it would liaise with relevant United Nations entities to follow established procedures and protocols on this issue.

##### Annual reports to the General Assembly and Human Rights Council were timely and consistent with the Office's mandate

14. The mandate of the SRSG for CAAC requires the SRSG to assess progress achieved, steps taken and difficulties encountered in strengthening the protection of children in situations of armed conflict and

also submit to the General Assembly and the Human Rights Council (Formerly: the Commission on Human Rights), an annual report containing relevant information on the situation of children affected by armed conflict.

15. OIOS reviewed the annual reports by the OSRSG for CAAC to the General Assembly and to the Human Rights Council and the related General Assembly resolutions. OIOS noted that the annual reports required by the mandates were timely and relevant. The General Assembly recognized the work done by the SRSR for CAAC and resolved to continue to extend the mandate of the Office

16. Based on its review and on the positive feedback noted from the General Assembly resolutions on the work of the SRSR for CAAC, OIOS concluded that the required reports to the General Assembly and to the Human Rights Council were timely and consistent with the Office's mandate.

A monitoring and reporting framework on grave violations against children in situations of armed conflict was established and functioning

17. The Security Council in its resolution 1539 of 2004 requested the Secretary-General to devise an action plan for a systematic and comprehensive monitoring and reporting mechanism (MRM) to provide timely, objective, accurate and reliable information on the recruitment and use of child soldiers in violation of applicable laws, and on other violations and abuses committed against children affected by armed conflict for consideration and action by the Security Council. In its subsequent resolution 1612 of 2005, the Security Council inter-alia established an informal working group to review the Secretary-General's reports that are based on information provided by MRM and review progress in the development and implementation of Action Plans agreed to by parties to armed conflict to reduce the plight of children.

18. In his report dated 9 February 2005, the Secretary-General, assisted by the SRSR for CAAC, presented the action plan relating to the establishment of the MRM on children and armed conflict, which set out the principles underlying the mechanism and modalities for making it operational. Over time the Security Council added attributes to be reported by the MRM. OIOS review noted that the SRSR for CAAC, in cooperation with the Department of Peacekeeping Operations (DPKO) and the United Nations Children's Fund (UNICEF), and in consultation with United Nations and non-governmental partners at headquarters and in the field, finalized and issued a global good practices study on the MRM in November 2013. Subsequently revised guidelines and a field manual on the MRM were issued in June 2014, as was a training programme for MRM operations.

19. The OIOS review noted that since 2002, the Secretary-General's annual report on CAAC has included an annexure listing parties to armed conflict reported by the MRM (or its predecessor reporting mechanism) to have engaged in violations of children's rights. The SRSR for CAAC collated information from the field, coordinated and prepared the draft report but final decisions on what was reported were made by the Secretary-General.

20. Based on its review, OIOS concluded that a monitoring and reporting mechanism on grave violations against children in situations of armed conflict was established and functioning.

Reports to the Security Council relating to the protection of children in armed conflict were timely and consistent with the approved MRM

21. The Security Council, in its resolution 1261 of 1999 and subsequent resolutions requested the Secretary-General to include in his reports recommendations that give special attention to the protection, welfare and rights of children and to include in his reports matters with which the Security Council is

seized, as appropriate, on observations relating to the protection of children in armed conflict. In practice the SRSG for CAAC drafted these reports as the focal point for children and armed conflict for review and approval by the Secretary-General.

22. OIOS review of the Secretary-General's annual reports to the Security Council for 2014 and 2015 noted that these reports included descriptions of overall trends and developments in violations of children's rights during armed conflicts, descriptions of country and location-specific situations where grave violations of children's rights during armed conflicts were committed, observations and recommendations for corrective actions, and lists of parties to armed conflicts that engaged in grave violations of children's rights. OIOS additionally reviewed a sample of country reports on CAAC (these typically cover a single country over 3-4 years) and of Global Horizontal Notes (these are quarterly reports prepared in the field and submitted through the OSRSG for CAAC to the Executive Office of the Secretary-General for clearance and eventual submission to the Security Council Working Group on CAAC. They include a brief description of the situation in countries that are included in the work plan of the Security Council Working Group on CAAC as well as other situations).

23. Information for inclusion in the above reports is gathered and validated in the field, using the methodology outlined in guidelines and the field manual for the MRM, which are also available online. In accordance with the MRM guidelines, where a Country Task Force on Monitoring and Reporting (CTFMR) exists, it will be co-chaired by the highest ranking United Nations official in that country (usually the SRSG for the peace operation or the Resident Coordinator in the country) and UNICEF. The CTFMR co-chair is ultimately responsible for ensuring that the information reported through the MRM is timely, objective, accurate, and reliable. Designated members of the CTFMR should review all information submitted to verify that it is credible, according to the criteria set out in the field manual. Where no CTFMR exists, the information will usually be provided by UNICEF, in coordination with other United Nations actors. The OSRSG for CAAC is available to the information-collecting entities in the field for guidance, as needed.

24. OIOS concluded that the Secretary-General's annual reports to the Security Council on CAAC was prepared by the SRSG for CAAC, reviewed and approved by the Secretary-General in a timely manner and in accordance with the relevant guidelines and manuals. Additionally, the Secretary-General's country reports and Global Horizontal Notes included the required observations and conclusions.

#### Performance indicators were in place

25. The results-based budgeting method in effect at the United Nations directs programme managers to articulate indicators of achievement that show the impact of their programmes on third parties (other than the reporting programme).

26. The OSRSG for CAAC did not prepare annual programme performance reports. The Chief of Office explained that because the OSRSG for CAAC was included in Section 1 of the programme budget (overall policymaking, direction and coordination); they were exempt from this report. OIOS confirmed this exemption and also noted that expected accomplishments and indicators of achievement were listed in proposed programme budget documents for biennia 2014-2015 and 2016-2017.

#### Activities to raise awareness on the plight of children affected by armed conflict were conducted in a manner consistent with the mandate

27. The mandate requires the SRSG for CAAC to raise awareness and promote collection of information about the plight of children affected by armed conflict. OIOS review of documents and

interviews with the SRSG for CAAC noted that the Office was running a campaign named “Children, not Soldiers”, which had been received positively by the Security Council and its Working Group on CAAC, as well as by the General Assembly and the Human Rights Council. The SRSG for CAAC also engaged in other advocacy efforts, which include speaking at various forums on CAAC-related matters. Additionally, the SRSG for CAAC met with governments and other parties to armed conflicts and engaged them in negotiations intended to alleviate the plight of children affected by armed conflict. During the period under review the SRSG for CAAC undertook 13 trips in 2014 (six meetings with government officials, including one Action Plan signing ceremony and seven trips for advocacy purposes) and 11 trips in 2015 (six meetings with government officials, including four meetings with non-State parties, and five for advocacy purposes).

28. Based on its review, OIOS concluded that the SRSG for CAAC’s activities to raise awareness on the plight of children affected by armed conflict were carried out in a manner that was consistent with the OSRSG mandate.

#### Matters relating to allegations of sexual exploitation and abuse by International Peacekeeping Forces in the Central African Republic

29. In the spring of 2014, allegations came to light that a number of children in the M’Poko Camp for internally displaced persons in the Central African Republic had been sexually abused by members of International Peacekeeping Forces. There was intense criticism of the response of the United Nations to these allegations. Subsequently, in June 2015, the Secretary-General appointed a Panel to conduct an independent review on sexual exploitation and abuse by International Peacekeeping Forces in the Central African Republic. The Panel completed its work and presented its report on 17 December 2015.

30. While the report looked at the whole United Nations response to the allegations, it also examined the role of the SRSG for CAAC, in the overall response. The SRSG provided her response which was published as an appendix to the Panel’s report. The report of the Panel is publicly available.

31. In February 2016, the Secretary-General appointed a Special Coordinator to improve United Nations response to sexual exploitation and abuse as part of a series of ongoing measures to address the systemic issues, fragmentation and other weaknesses identified by the Panel. Given that these matters have been reviewed by an external Panel and action is ongoing by the Secretary-General to address them, OIOS did not perform a further review of matters identified in the Panel’s report.

## **B. Coordination**

#### Mechanisms were in place for coordination with other entities/agencies

32. General Assembly resolution 51/77 required the SRSG for CAAC to foster international cooperation to ensure respect for children’s rights in situations of conflict and contribute to the efforts of governments, relevant United Nations bodies and field operations, other competent bodies and non-governmental organizations.

33. The OSRSG for CAAC collaborated with DPKO and UNICEF in developing the MRM Guidelines, the field manual and the training programme on all aspects of the MRM. OIOS review noted that these materials allow a new MRM to be established on short notice (establishment of a new MRM is triggered by a party to an armed conflict being named in the annex to the Secretary-General’s annual report on CAAC.) The OSRSG was also available to provide guidance to country teams upon request.



OIOS concluded that the OSRSG for CAAC adequately coordinated its activities with other departments and agencies and effectively resolved issues that may affect other parties.

### **C. Funds management**

#### Management of extrabudgetary funds was consistent with Organizational policies

34. The Security Council in resolution 2143 dated 7 March 2014 taking note of the campaign “Children, Not Soldiers” presented by the SRSG for CAAC, requested the SRSG to pursue efforts to coalesce the donor community in order to address funding gaps, and encourage bilateral, regional and international partners to provide financial and capacity-building support including for education during conflict and post-conflict periods.

35. The OSRSG for CAAC does not formally engage in fundraising. Nonetheless, OIOS noted that the budget proposals that the Office submitted to the legislative bodies had a relatively small component of extrabudgetary funding. Upon inquiry OIOS learned that these funds were offered to the Office by Member States without solicitation and were managed within the Trust Fund for CAAC, the day-to-day operations of which are handled by the Executive Office of DPKO.

36. The OSRSG for CAAC provided OIOS with cost plans for the trust fund. Minor differences between these cost plans and the OSRSG budget proposals were attributed to the timing of submission of these documents and to the uncertainty associated with receiving extrabudgetary funds. OIOS concluded that the OSRSG for CAAC managed its extrabudgetary funds in conformity to the policies of the Organization and that the use of such funds was in line with organizational or programme priorities.

### **V. ACKNOWLEDGEMENT**

37. OIOS wishes to express its appreciation to the management and staff of OSRSG for CAAC 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

# **APPENDIX I**

## **Management Response**

United Nations  Nations Unies  
INTEROFFICE MEMORANDUM MEMORANDUM INTERIEUR

TO: Muriette Lawrence-Hume, Chief, New York Audit  
A: Service, Internal Audit Division, OIOS

DATE: 19 December 2016

REFERENCE:

THROUGH:

S/C DE:

FROM: Leila Zerrougui, Under Secretary-General and  
DE: Special Representative for Children and Armed  
Conflict

SUBJECT: Response to memo regarding audit of the Office of the  
OBJET: Special Representative of the Secretary-General for  
Children and Armed Conflict (Ref. AP2015/523/01)

1. Thank you for your memo dated 3 December 2016 regarding the draft report of the audit of my Office.
2. As requested, I have reviewed the draft report and can confirm that the contents are indeed factual and a good representation of the work of this office. As there are no recommendations contained in the report I will leave the comments here.
3. Thank you again for your assistance in this audit process.

cc: Ms. Victoria Le Crichia-Wenzel, Executive Officer, DPKO/DFS  
Mr. Henri Fourie, Chief, Audit Response Unit, DPKO/DFS  
Mr. Laud Botchwey, Chief, Peacekeeping Headquarters Audit  
Section, Internal Audit Division, OIOS  
Ms. Cynthia Avena-Castillo, Professional Practices Section,  
Internal Audit Division, OIOS