



INTERNAL AUDIT DIVISION

REPORT 2023/032

Audit of support for security sector reform in the United Nations Multidimensional Integrated Stabilization Mission in Mali

The Mission needed to improve the coordination mechanisms for security sector reform, support the host government in mobilizing financial resources, and enhance the development of work plans

25 August 2023

Assignment No. AP2022-641-02

Audit of support for security sector reform in the United Nations Multidimensional Integrated Stabilization Mission in Mali

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of support for security sector reform (SSR) in the United Nations Multidimensional Integrated Stabilization Mission in Mali (MINUSMA). The objective of the audit was to assess if the Mission's support activities for SSR were adequate and effective. The audit covered the period from 1 July 2020 to 30 April 2023 and included the Mission's strategic planning, coordination mechanism, and implementation of the SSR support activities.

MINUSMA established adequate SSR coordination structures and provided technical and financial support to the National SSR Council to develop a National SSR Strategy and Action Plans. However, MINUSMA still needed to finalize the Mission's SSR support strategy, strengthen coordination through regular meetings and support the host government in mobilizing financial resources.

OIOS made five recommendations. To address issues identified in the audit, MINUSMA needed to:

- Finalize the development of the Mission's SSR support strategy to provide overall guidance on the identification and implementation of support activities;
- Ensure that minutes of coordination structures' meetings are up to date to facilitate the transfer of SSR support activities to other United Nations entities;
- Coordinate with the United Nations Country Team on the need to support the government efforts to mobilize resources for SSR, and develop tools to track pledges and contributions received;
- Ensure that the SSR Unit's work plan is adequately developed; and
- Strengthen its advocacy to support national authorities to achieve the 30 per cent gender parity target.

MINUSMA accepted all recommendations and stated that the Mission's tasks and responsibilities would be transferred to the United Nations Country Team in Mali owing to Security Council resolution 2690 of 30 June 2023, which required MINUSMA to cease its operations immediately, transfer its tasks and withdraw its personnel by 31 December 2023 and subsequently enter a technical liquidation starting from 1 January 2024. As a result, all the recommendations would be implemented by UNCT.

Actions required to close the recommendations are indicated in Annex I.

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Audit of support for security sector reform in the United Nations Multidimensional Integrated Stabilization Mission in Mali

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of support for security sector reform (SSR) in the United Nations Multidimensional Integrated Stabilization Mission in Mali (MINUSMA).
2. Security Council resolutions 2531 (2020), 2584 (2021), and 2640 (2022), required MINUSMA to support the Government of Mali in the reform of its security sector conducive to the creation of effective, accountable, and sustainable security institutions operating under civilian control within a framework of the rule of law, fostering human security and respect for human rights.
3. The MINUSMA SSR Unit, in coordination with key mission components and other international partners, is responsible for supporting the Government of Mali in: (i) providing strategic and technical advice on the development and implementation of a national SSR strategy, (ii) assisting the national authorities to vet its defence and security personnel that would be absorbed into security sector institutions, (iii) developing and implementing a national capacity building and development plan for Internal Security Forces, (iv) developing an approach for the integration of former combatants and operationalizing military justice, and (v) deploying reconstituted defence and security forces in the framework of the restoration of state authority.
4. The SSR Unit was headed by a senior SSR officer at the P-5 level who reports to the Director SSR/Disarmament, Demobilization and Reintegration (SSR/DDR) Section at the D-1 level. The SSR Unit had three cells: Defense and Security Reform, Democratic Oversight of Security Sector, and Border Management and Small Arms and Light Weapons Team. The Unit had 10 approved posts of 5 international staff, 3 national professional officers and 2 United Nations Volunteers.
5. Security Council, in its resolution 2690 of 30 June 2023, decided to terminate the mandate of MINUSMA as of 30 June 2023. The resolution requires MINUSMA to cease its operations immediately, transfer its tasks and withdraw its personnel by 31 December 2023 and subsequently enter a technical liquidation starting from 1 January 2024.
6. The approved operating budgets for 2020/21 and 2021/22 financial years were \$822,100 and \$877,900, respectively.
7. Comments provided by MINUSMA are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

8. The objective of the audit was to assess the adequacy and effectiveness of MINUSMA SSR support activities.
9. This audit was included in the 2022 risk-based work plan of OIOS due to the significant strategic, operational and reputational risks associated with the Mission's failure to complete its mandate of assisting the Government of Mali in creating and executing a national strategy for SSR.

10. OIOS conducted this audit from January 2023 to June 2023. The audit covered the period from 1 July 2020 to 30 June 2023. Based on an activity-level risk assessment, the audit covered higher and medium risk areas in the support for SSR in MINUSMA, including the Mission’s strategic planning and coordination mechanism and the implementation of the security sector reform support activities.

11. The audit methodology included: (a) interviews with key personnel, (b) a review of relevant documentation, (c) an analytical review of data, and (d) a site visit to Timbuktu to inspect SSR projects.

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

III. AUDIT RESULTS

A. Strategic planning and coordination mechanism

Need to finalize the security sector reform support strategy

13. To effectively support the SSR of the country, MINUSMA was required to support the Government of Mali in developing a national security strategy for the reform of the security sector in the country, develop a Mission-specific support strategy, and establish reform priorities and timelines.

14. In 2016, MINUSMA provided technical and financial support to the National SSR Council to conduct a security risk and needs assessment. The assessment results were used as a basis for national authorities to develop a National SSR Strategy and Action Plans, which were finalized and adopted in April 2022 by the Government of Mali.

15. However, MINUSMA had not finalized a Mission-specific SSR support strategy to ensure effective SSR support. A strategy for supporting SSR was drafted in 2016, but was not approved by MINUSMA senior management. This was because the strategy was incomplete and lacked important elements, including: (a) United Nations programming principles such as gender and human rights considerations; (b) realistic, measurable and time-bound objectives for monitoring and evaluating the strategy's implementation; (c) human and financial resources needed to implement the strategy; and (d) monitoring and evaluation mechanisms to review progress and make necessary adjustments to improve performance.

16. The absence of a formal support strategy hindered the Mission SSR Unit and other components from effectively planning and implementing the SSR support activities. As the Mission is phasing out, an SSR support strategy would facilitate the transfer of security sector reform activities to other United Nations entities.

(1) MINUSMA should finalize the Mission’s security sector reform support strategy to provide overall guidance on the identification and implementation of support activities and facilitate the transfer of security sector reform activities to other United Nations entities.

MINUSMA accepted recommendation 1 and stated that with the adoption of Security Council Resolution 2690 (2023), the United Nations Country Team in Mali would be responsible for supporting the Government of Mali in the reform of its security sector. The Team would develop a new support strategy based on the national SSR strategy and action plan.

Need to keep a record of the minutes for the meetings of the coordination structures for security sector reform

17. The United Nations Integrated Technical Guidance Notes on SSR required the establishment of coordination mechanisms through which national authorities work together with international partners/donors in mapping and directing their intervention to achieve coherence and complementarity with the national vision and agenda on SSR.

18. MINUSMA established three SSR support coordination structures:

- Rule of Law Security Institution (ROLSI) to enhance United Nations collaboration throughout the rule of law and SSR areas;
- Strategic SSR/DDR Committee headed by the Special Representative of the Secretary-General (SRSG) to enable political and strategic alignment of the international community on the SSR/DDR programme and facilitate resource mobilization; and
- SSR/DDR Technical Working Group (TWG) headed by the Director SSR/DDR Section to provide technical support for implementing the SSR/DDR programme.

19. A review of activities and minutes of meetings of the coordination structures indicated that the terms of reference for the Strategic SSR/DDR Committee and the TWG were not finalized. The Committees did not meet regularly, and minutes of meetings were not maintained. While the ROLSI met regularly twice a month during the audit period, the Strategic SSR/DDR Committee and TWG held only one of the required eight meetings.

20. The reasons for the aforementioned situation were the impact of the COVID-19 pandemic, which caused disruptions in meeting activities. There were also changes in Mali's political leadership and insufficient oversight of the SSR Unit. There was an unmitigated risk of SSR activities not being planned and implemented effectively and efficiently. As the Mission is phasing out, there is a need to ensure that the minutes of meetings are up-to-date to facilitate the transfer of SSR support activities to other United Nations entities.

(2) MINUSMA should ensure that minutes of coordination structures' meetings are up-to-date to facilitate the transfer of its security sector reform support activities to other United Nations entities.

MINUSMA accepted recommendation 2 and stated that with the adoption of Security Council Resolution 2690 (2023), the Mission would update and transfer information database on coordination structures' meetings to the United Nations Development Programme in Mali.

Need to follow up on the resource mobilization and develop resource tracking tools

21. The United Nations SSR Technical Guidance Notes required the United Nations to support the government in planning, fundraising, budget management and identifying adequate and predictable resources, which could come from both domestic and international sources in the form of expertise, equipment and funding.

22. MINUSMA provided financial support totaling \$46,328 to the National Commission on SSR (NCSSR) to recruit two international consultants to develop the National SSR strategy and a resource mobilization strategy. The resource mobilization strategy entails a resource mobilization plan, according to which an international donors' round table was to be organized. On 13 May 2023, the Prime Minister of

Mali instructed the Minister of Security to initiate preparations for organizing the international resource mobilization event for collecting \$810 million. Despite the Mission's advocacy efforts to the government, the Malian authorities were yet to organize a resource mobilization round table with international partners at the time of the audit. Also, the SSR Unit had not provided support to NCSSR in developing tools to monitor and follow up on pledges and contributions received.

23. The SSR Unit stated that the government's delay in organizing the round table was caused by growing insecurity, existing political instability, and competing priorities. As a result, the required financial resources worth \$810 million have not been raised. As the Mission is phasing out, MINUSMA needs to coordinate with the United Nations Country Team to continue to support efforts by the Government of Mali in mobilizing resources.

(3) MINUSMA, in coordination with the United Nations Country Team, should: (a) continue to support the government efforts to mobilize resources; and (b) develop tools to track pledges and contributions received.

MINUSMA accepted recommendation 3 and stated that with the adoption of Security Council Resolution 2690 (2023), the Mission would engage the United Nations Country Team in Mali to continue to support the Government's efforts to mobilize resources and develop tools to track pledges and contributions received.

B. Implementation of the security sector reform support activities

Need to improve annual work plan development for the effective accomplishment of mandated activities

24. MINUSMA is required to develop annual work plans with specific, measurable and achievable outputs and targets for effectively accomplishing mandated activities.

25. The SSR Unit developed its 2020/21 and 2021/22 annual work plans in line with the Mission's mandate as defined in the relevant United Nations Security Council resolutions and the national SSR strategy. The work plans indicated activities to be performed, funding source/assessed budget for each activity, output, indicators, expected accomplishments, and the involvement of other Mission components such as the Justice and Correction Section, Gender Affairs Unit, and Human Rights and Protection Division. Each work plan incorporated gender perspectives, including support activities related to gender mainstreaming in SSR and technical support for schools and academies of the Malian Defense and Security Forces to ensure the integration of gender mainstreaming into their curricula and training programmes. However, OIOS noted the following issues in the development of the work plan:

- The 2020/21 and 2021/22 work plans did not indicate the planned start and completion dates or include targets for assessing achievement, change or performance. For example, workshops on legislative laws, gender-sensitive SSR, investigations for newly deployed investigators and prosecutors, and coordination of international assistance for SSR did not include planned start and completion dates and targets for measuring performance.
- The outputs of the work plans were broad and lacked specificity. For example, the 2020/21 work plan had 16 out of 28 (57 per cent) outputs that were broad. The work plan includes statements such as "provision of support," "provision of technical assistance," "sensitization," and "technical and practical training" did not provide enough information, such as the expected number of people to be supported, sensitized, or trained, the nature of support activities and the desired achievements.

26. The above occurred due to inadequate oversight of the SSR Unit. Inadequate work plans could reduce the effectiveness and efficiency of the Mission in its effort to achieve SSR objectives.

(4) MINUSMA should ensure that the Security Sector Reform Unit's work plan includes specific outputs, planned start and completion dates and targets for assessing achievement.

MINUSMA accepted recommendation 4 and stated that with the adoption of Security Council Resolution 2690 (2023), the Mission would engage the United Nations Country Team in Mali to develop and implement a work plan with specific outputs, planned start and completion dates and targets for assessing achievement.

MINUSMA supported the National Commission on Security Sector Reform to develop a communication plan

27. The United Nations SSR Technical Guidance Notes requires MINUSMA to support the Government of Mali in developing a national communication plan to raise awareness of the national SSR strategy, including strategies for winning widespread support by reassuring target groups that their concerns will be addressed.

28. MINUSMA provided funding and technical advice to the NCSSR to hire a national consultant to develop an SSR communication plan that the NCSSR was implementing. The communication plan included the target groups (e.g., government, ministries, civil society including marginalized groups, women and children) and the key messages to be delivered. The NCSSR conducted a communication campaign to promote dialogue among all stakeholders regarding the development of national security policy and strategy. This campaign was also supported by MINUSMA, which provided funding and technical advice through the SSR Unit. In addition, the SSR Unit conducted six SSR sensitization workshops for civil society organizations, communities and women of the Malian Defense and Security Forces in its 2020/21 and 2021/22 work plans. The workshops focused on gender-sensitive SSR and gender mainstreaming and utilized communication tools and channels, including traditional and digital, and public relations.

29. Based on the above, OIOS concluded that MINUSMA implemented adequate controls to support the NCSSR in developing a communication plan to raise awareness of the National SSR Strategy.

MINUSMA provided technical, logistical and infrastructure support for the implementation of the Algiers peace agreement in Mali

30. The defence and security aspect of the Algiers peace agreement signed in May 2015 required the Government of Mali, with the support of MINUSMA and other international partners, to take all necessary measures to set up institutions of defence and security, respond to the country's needs and contribute to enhancing regional security.

31. MINUSMA contributed to the establishment and operationalization of seven SSR mechanisms, including the National SSR Council, National SSR Commissariat, DDR and Integration Commissions, the Permanent Secretariat of the National Commission for Counter-proliferation of Small Arms and Light Weapons, the Permanent Secretariat of the Implementation of the National Policy to Preventing and Countering Violence Extremism and Terrorism and its action plans, the National Directorate for Border Management, and National Directorate for Water and Forest. The assistance provided by MINUSMA focused on the provision of technical, infrastructure and logistical support as follows:

- Support for the development and implementation of strategies and plans to operationalize the SSR mechanisms, namely: (i) national borders security strategy, strategy for preventing and countering violent extremism and terrorism; and (ii) integrated operation plan for sensitization on voluntary disarmament and small arms and light weapons counter-proliferation.
- Capacity building of ex-combatants and civil society involved in the security sector reform: 2,440 ex-combatants and 150 civil society members were trained in SSR, peace agreement and holistic care of survivors of gender-based violence.
- Support the National Commission for Counter-proliferation of Small Arms and Light Weapons for establishing an integrated information management system for weapons.
- Construction or renovation of infrastructure at a cost of \$4.3 million, including the construction of dormitories, modern kitchen and ladies' facilities, three blocks of toilets, borehole water tanks and armouries at the Operational Coordination Mechanism camp in Timbuktu, and provision of office equipment at five border posts.
- As part of the DDR process, MINUSMA provided logistical assistance to the Malian reconstituted Army Battalion at \$324,000 to support the redeployment of 3,230 military personnel to Gao, Menaka, Timbuktu and Kidal.

32. Based on the above, OIOS concluded that MINUSMA provided adequate technical, logistical and financial support towards implementing the Algiers peace agreement in Mali.

Need to enhance gender mainstreaming and parity in the security sector reform

33. Security Council Resolution 1325 (2000) on Women, Peace and Security called for equal participation of women in preventing and resolving conflicts and in peacebuilding to attain sustainable peace and security. Also, the MINUSMA mandate required the Mission to consider the different needs and capacities of women, girls, men and boys in the SSR process.

34. A Gender Task Force was established with representatives from all Mission components, including the SSR-DDR Section, to spearhead gender mainstreaming in the Mission. The Chief of the Gender Affairs Advisory Unit was a member of the SSR-DDR TWG, where she provided technical advice on issues affecting women combatants.

35. In 2021, MINUSMA provided technical and financial support in training all the targeted 100 women and girls from civil society organizations on their roles in SSR and DDR of ex-combatants. During the training, the participants were sensitized on resolution 1325 (2000) on Women, Peace and Security, DDR, and the role of state and non-state actors in the peace process. The training also enabled the participants to learn about the concept of security, its importance in developing a state and the consequences of its absence. Also, the SSR Unit organized 15 gender-related workshops on gender-sensitive SSR and capacity-building workshops for 100 women in the Malian Defense and Security Forces. The Unit provided regular advice and technical support for schools and academies of the Malian Defense and Security Forces to ensure the integration of gender mainstreaming into their curricula and training programmes.

36. Although efforts were made to increase gender awareness, the representation of women in security sector institutions did not meet the target rate of 30 per cent. As of March 2023, women's representation rates were as low as 2.6 per cent for the National Commission on DDR, 10.5 per cent for the National Commission on SSR, 2.6 per cent for the National Security Council, and 0.6 per cent for the Transition National Council Gender Equality Parliamentary Committee.

<p>(5) MINUSMA should, in coordination with other security sector partners, strengthen its advocacy to support national authorities to achieve the 30 per cent gender parity target.</p>

MINUSMA accepted recommendation 5 and stated that with the adoption of Security Council Resolution 2690 (2023), the Mission would engage United Nations Country Team in Mali to continue to support national authorities to achieve the 30 per cent gender parity target.

Need to document the vetting of defense and security elements

37. Security Council Resolutions mandated MINUSMA to support the Malian authorities in developing an approach to vet defense and security elements, including human rights vetting for past human rights violations.

38. MINUSMA supported the National Integration Commission to develop a vetting mechanism and integration criteria for integrating ex-combatants into the Malian Defense and Security Forces, which the Malian Government adopted on 05 March 2019. The SSR Unit advised that these criteria and vetting mechanisms were intended to be used at the national level to ensure that all newly recruited security forces have the appropriate background and skills. However, the SSR Unit did not follow up with the Commission to ensure that the nationally owned vetting mechanism was operational.

39. MINUSMA established a Task Force to assist the National Integration Commission in vetting ex-combatants as part of its mandate. The Task Force was headed by the Director of the Human Rights and Protection Division and composed of relevant Mission components, including the United Nations Police and Force. The Task Force vetted all the 3,230 ex-combatants selected by the National Integration Commission using the human rights due diligence policy and MINUSMA human rights violations databases. However, the vetting process was not consistently documented as the MINUSMA Human Rights and Protection Division did not provide relevant supporting documents such as Task Force meetings or vetting files to ensure that the Division had checked that past human rights violators were not selected. If the documentation of the vetting and integration process is insufficient, stakeholders may question the credibility of these processes. OIOS did not make a recommendation as the weakness of the screening process of ex-combatants was addressed in the OIOS report 2022/044 on an audit of disarmament, demobilization and reintegration activities in MINUSMA.

MINUSMA supported the National Council for Security Sector Reform to monitor and evaluate the implementation of the national security sector reform strategy

40. The Secretary-General's report A/62/629 on Security Peace and Development required MINUSMA to assist in monitoring, evaluating, and reviewing SSR activities in Mali.

41. A review of relevant documents, such as the SSR activity report, consultant's contracts and workshop agenda, indicated that the Commissariat for Security Sector Reform (CSSR), in collaboration with MINUSMA and international partners, hired two national consultants for monitoring and evaluating the implementation of the National SSR strategy in Mali. MINUSMA provided financial support for \$4,794 and technical support by drafting the consultants' terms of reference. The consultants conducted monitoring and evaluation of SSR activities in the different regions in Mali from January to June 2023, covering the period of activities from 2020 to 2022. At the time of the audit, the Mission was awaiting receipt of the monitoring and evaluation report from CSSR.

42. Also, a monitoring workshop involving the SSR Unit, a representative of the United Nations Development Programme and other national stakeholders was organized in June 2022 by CSSR to discuss the achievement, progress and challenges of the SSR process in Mali.

43. OIOS concluded that MINUSMA provided support to CSSR to properly oversee and assess the execution of the National SSR strategy.

MINUSMA monitored security sector reform support infrastructure projects

44. The standard operating procedures for monitoring and evaluation of SSR/DDR projects required the SSR Unit to conduct routine field visits to validate implementation progress and results of construction projects in progress.

45. During the audit period, 25 infrastructure projects were completed. These projects included the construction of dormitories, water boreholes, hangars, a social center, hygienic facilities for female military officers, a youth training center, rehabilitation of a military camp, and pavement of the small arms and light weapons information and training center. The total cost of these projects was over \$4 million, and both trust and programmatic funds were used to finance them.

46. The review of project reports for 15 of the 25 projects and the visit of 8 projects in Bamako and Timbuktu indicated the following:

- The projects were selected by the CSSR action plan, effectively reviewed by a management committee composed of the Director SSR/DDR Section, the Deputy Special Representative of the Secretary-General/Resident Coordinator and Humanitarian Coordinator, the Chief of Staff and approved for funding by the Director of Mission Support.
- The management committee ensured that the projects were in line with the MINUSMA mandate to support the implementation of the defense and security measures of the Peace Agreement, particularly within the framework of an inclusive and consensual reform of the security sector, considering the need to support national security institutions in the implementation of their respective policies and action plans.
- Implementing partners consistently prepared narrative and financial reports, which were reviewed and cleared by SSR Officers prior to uploading them into the Grantor system in Umoja for the Finance Section to initiate payments to the implementing partners.
- The projects reviewed were within the set budget and timeline inputted into the Grantor system in Umoja. OIOS also interviewed the project beneficiaries, who expressed satisfaction with the implementation of the projects. The eight projects inspected included the small arms and light weapons information and training center, construction works to improve living conditions in a Malian military camp in Timbuktu, four weapons and ammunition storage and workshop containers, and an integrated information management system for weapons.

47. Based on the above, OIOS concluded that MINUSMA implemented adequate controls to monitor SSR support infrastructure projects.

The Mission maintained an effective management information system for the Security Sector Reform Unit

48. The SSR Unit maintained a shared drive repository where documents for each pillar in the Unit, such as copies of the memorandum of understanding, policies and best practices, capacity building and training workshop documents and minutes of meetings, key project lifecycle milestone dates (start, completion, handover to beneficiaries), and dates of monitoring visits and results on the progress of SSR projects by SSR officers, were stored. The repository was organized, and relevant documents were uploaded. Also, SSR Officers had access to the Mission provided Grantor system used for tracking payments made to implementing partners for projects. Information maintained in the Grantor system included disbursement schedules, payments made, and names of implementing partners. OIOS concluded that the Mission provided an effective management information system for SSR Unit.

IV. ACKNOWLEDGEMENT

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

Internal Audit Division
Office of Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

Audit of support for security sector reform in the United Nations Multidimensional Integrated Stabilization Mission in Mali (MINUSMA)

Rec. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
1	MINUSMA should finalize the Mission's security sector reform support strategy to provide overall guidance on the identification and implementation of support activities and facilitate the transfer of security sector reform activities to other United Nations entities.	Important	O	Evidence of the transfer to the United Nations Country Team in Mali of the tasks and responsibilities of MINUSMA security sector reform support as per Security Council resolution 2690 of 30 June 2023.	31 December 2023
2	MINUSMA should ensure that minutes of coordination structures' meetings are up to date to facilitate the transfer of its security sector reform support activities to other United Nations entities.	Important	O	Evidence of the transfer to the United Nations Country Team in Mali of the tasks and responsibilities of MINUSMA security sector reform support as per Security Council resolution 2690 of 30 June 2023.	31 December 2023
3	MINUSMA, in coordination with the United Nations Country Team, should: (a) continue to support the government efforts to mobilize resources; and (b) develop tools to track pledges and contributions received.	Important	O	Evidence of the transfer to the United Nations Country Team in Mali of the tasks and responsibilities of MINUSMA security sector reform support as per Security Council resolution 2690 of 30 June 2023.	31 December 2023
4	MINUSMA should ensure that the Security Sector Reform Unit's work plan includes specific outputs, planned start and completion dates and targets for assessing achievement.	Important	O	Evidence of the transfer to the United Nations Country Team in Mali of the tasks and responsibilities of MINUSMA security sector reform support as per Security Council resolution 2690 of 30 June 2023.	31 December 2023
5	MINUSMA should, in coordination with other security sector partners, strengthen its advocacy to support national authorities to achieve the 30 per cent gender parity target.	Important	O	Evidence of the transfer to the United Nations Country Team in Mali of the tasks and responsibilities of MINUSMA security sector reform support as per Security Council resolution 2690 of 30 June 2023.	31 December 2023

¹ Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

² Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.

³ Please note the value C denotes closed recommendations whereas O refers to open recommendations.

⁴ Default date agreed with MINUSMA in response to recommendations as the Mission is phasing out.

APPENDIX I



Management Response



FACSIMILE

10 August 2023

Reference: MINUSMA/OCOS/2023/125

TO: Mr. Kemal Karaseki, Acting Chief Peace keeping audit service. Internal Audit Division, OIOS	FROM: El Hadji Diene Chief of Staff 
ATTN: Mr. Seydou Sirpe Chief Resident Auditor Bamako	
FAX #: TEL #:	FAX #: Email: MINUSMA-mars@un.org TEL #:
SUBJECT: MINUSMA response to draft report of an audit of Support for Security Sector Reform in the United Nations Multidimensional Integrated Stabilization Mission in Mali (Assignment No. AP2022-641-02)	
Total number of transmitted pages including this page: 4	
<p><i>Reference Facsimile, IAD-22/641/02, dated 27 July 2023 and, Peacekeeping Audit Service, OIOS, memorandum of 27 July 2023, OIOS-2023-01289</i></p> <ol style="list-style-type: none">1. In reply to the referenced correspondence, please find attached MINUSMA's Management Response to the OIOS findings and recommendations, as presented in the subject report.2. Note has been taken of the areas warranting the Missions attention, and an action plan for implementing the recommendations issued is attached. <p>Best regards.</p>	
Drafted by: Boniface Mailu, Admin Assistant Risk Management & Compliance Unit (RMCU) Office of the Chief of Staff (OCOS) 	Authorized by: Anita Kabuga, AK Chief Risk Management & Compliance Officer Office of the Chief of Staff (OCOS)

Management Response

Audit of support for security sector reform in the United Nations Multidimensional Integrated Stabilization Mission in Mali (MINUSMA)

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1.	MINUSMA should finalize the Mission's security sector reform support strategy to provide overall guidance on the identification and implementation of support activities and facilitate the transfer of security sector reform activities to other United Nations entities.	Important	Yes.	UNCT	To be decided by the UNCT.	UNCT to agree on the planning and design of strategy with (i) the scope of SSR support and (ii) targeted governmental beneficiary institutions. UNCT shall consult with governmental beneficiary entities to ensure national ownership and sustainability. The government adopted the National SSR Strategy and its Action Plan in April 2023. The strategy provides guidance on the scope of support to be provided by UN entities. UN Country Team (UNCT) now has

¹ Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

² Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.

Management Response

Audit of support for security sector reform in the United Nations Multidimensional Integrated Stabilization Mission in Mali (MINUSMA)

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						the framework to support the implementation of the SSR Strategy.
2.	MINUSMA should ensure that minutes of coordination structures' meetings are up-to-date to facilitate the transfer of its security sector reform support activities to other United Nations entities.	Important	Yes.	SSR SALW/ DOSS/ DSR Team Leaders to transfer information database to UNCT / United Nations Development Programme (UNDP)	By 31 August 2023.	Transfer subject to UNDP readiness and operational capacity.
3	MINUSMA, in coordination with the United Nations Country Team, should: (a) continue to support the government efforts to mobilize resources; and (b) develop tools to track pledges and contributions received.	Important	Yes.	UNCT/UNDP	To be determined by UNCT / UNDP	With the United Nations Security Council's termination of MINUSMA's mandate under resolution 2640 (2023), as of 30 June 2023, it requested MINUSMA to immediately start on 1 July 2023 the cessation of its operations, transfer of its tasks, as well as the drawdown and withdrawal of its personnel. This recommendation is to be adopted by UNCT, which

Management Response

Audit of support for security sector reform in the United Nations Multidimensional Integrated Stabilization Mission in Mali (MINUSMA)

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						shall (i) continue to support the government's efforts to mobilize resources; and (ii) develop tools to track pledges and contributions received.
4	MINUSMA should ensure that the Security Sector Reform Unit's work plan includes specific outputs, planned start and completion dates and targets for assessing achievement.	Important	Yes.	UNCT / UNDP	UNCT / UNDP to determine.	Same as above.
5	MINUSMA should, in coordination with other security sector partners, strengthen its advocacy to support national authorities to achieve the 30 per cent gender parity target.	Important	Yes.	UNCT / UNDP	UNCT / UNDP to determine.	Same as above.