



INTERNAL AUDIT DIVISION

REPORT 2024/103

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

The Office delivered its mandated reports, but support to United Nations mechanisms to protect and prevent grave violations against children in armed conflict situations needed to be strengthened

30 December 2024

Assignment No. AP2023-523-01


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

EXECUTIVE SUMMARY

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-CAAC). The objective of the audit was to assess the adequacy and effectiveness of programme activities managed by OSRSG-CAAC to protect children affected by armed conflict and to advocate for ending and preventing grave violations against children in armed conflict situations. The audit covered the period from 1 January 2022 to 31 December 2023 and included: (a) work plan development, implementation and monitoring; (b) support for United Nations mechanisms on CAAC; and (c) coordination and cooperation with other United Nations entities.

OSRSG-CAAC developed work plans to support the SRSG in her political engagements with governments and parties to conflict to end and prevent grave violations against children. The Office also prepared key mandated reports. However, there were inconsistencies in the data included in some of the reports that needed to be explained and reconciled. While OSRSG-CAAC implemented various awareness-raising and communication activities on the protection of children in armed conflict, missing targets in performance indicators impeded objective assessment of the impact of those conducted through social media. The Office supported the establishment and operations of country task forces for monitoring and reporting (CTFMRs) or their equivalent working groups in countries in situations on the CAAC agenda and engaged with inter-agency mechanisms and other United Nations entities working on child protection, among others. There was, however, a need to reassess the effectiveness of these mechanisms in coordinating and overseeing the implementation of the CAAC mandate.

OIOS made six recommendations. To address issues identified in the audit, OSRSG-CAAC needed to:

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- Establish targets and monitor activities on each social media platform used for awareness-raising activities periodically, to assess their impact;
- Strengthen, in collaboration with relevant members, the operations of the United Nations Headquarters Task Force on CAAC to ensure more effective and strategic guidance to United Nations entities;
- Clarify the role and responsibilities of CTFMRs or their equivalent working groups, and develop and conduct orientation programmes for their members at both the principal and technical levels;
- Ensure, in collaboration with relevant entities, that the Monitoring and Reporting Mechanism Technical Reference Group meets on a regular basis to implement various action items; and
- Coordinate with the Office of the SRSG on Sexual Violence in Conflict and relevant field offices to develop an action plan to harmonize data generated by the Monitoring and Reporting Mechanism and Monitoring, Analysis and Reporting Arrangements used by the respective Offices.

OSRSG-CAAC accepted the recommendations and has initiated action to implement them. Actions required to close the recommendations are indicated in Annex 1.

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

I. BACKGROUND

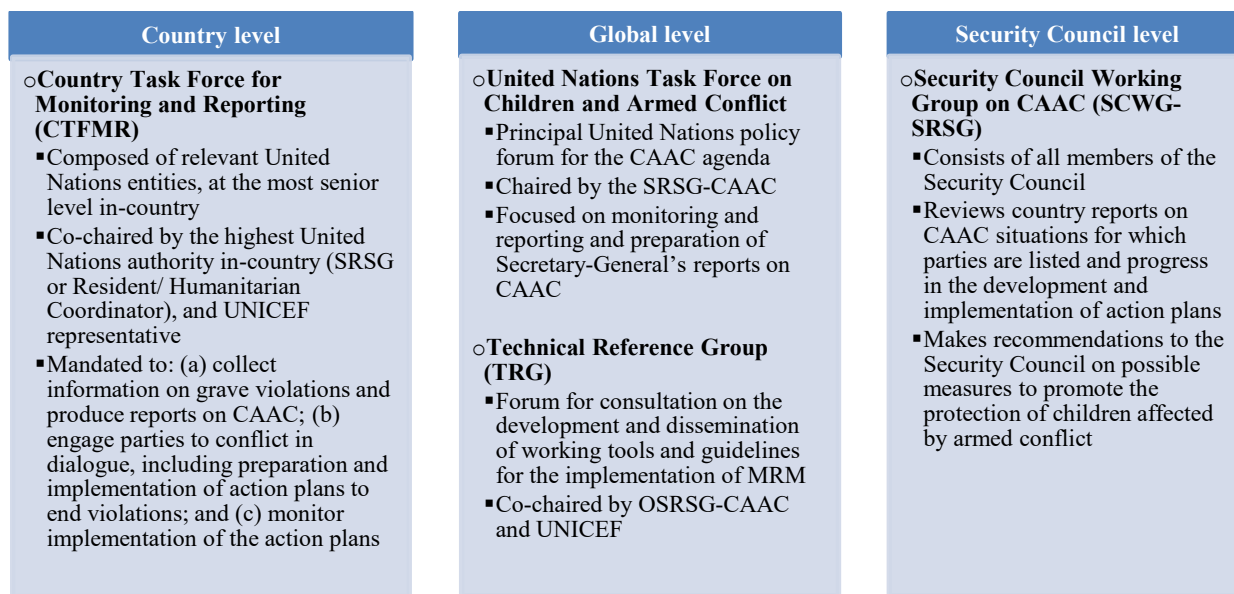
1. The Office of Internal Oversight Services (OIOS) conducted an audit of the Office of the Special Representative of the Secretary-General for Children and Armed Conflict (OSRSG-CAAC).

2. OSRSG-CAAC supports the work of the Special Representative of the Secretary-General on CAAC (SRSG-CAAC), whose position was established pursuant to General Assembly resolution 51/77 of December 1996 following a report entitled “Impact of Armed Conflict on Children” (A/51/306). The role of SRSG-CAAC is to: (a) strengthen the protection of children affected by armed conflict; (b) raise awareness; (c) promote collection of information about the plight of children affected by war; and (d) foster international cooperation to improve their protection. The resolution also requested SRSG-CAAC to submit to the General Assembly and the Human Rights Council an annual report on the situation of children affected by armed conflict.

3. Since 1999, the Security Council has passed 13 resolutions and created mechanisms and tools to address six grave violations often committed against children during armed conflict. These have been identified as: (a) recruitment and use of children by armed forces or groups; (b) killing or maiming of children; (c) sexual violence against children; (d) attacks on schools and hospitals; (e) abduction of children; and (f) denial of humanitarian access to children. The resolutions have also requested the Secretary-General to submit annual and country-specific reports on CAAC.

4. To systematize and strengthen reporting, the Security Council, in resolution 1612 (2005), established the Monitoring and Reporting Mechanism (MRM) on CAAC. MRM is a United Nations-led mechanism to collect and provide timely, objective, accurate and reliable information on the six grave violations. The MRM architecture is reflected in figure 1.

Figure 1: MRM architecture



Source: Compiled by OIOS from MRM guidelines
UNICEF - United Nations Children’s Fund

5. A formal MRM and CTFMR are established in each country where children are exposed to grave violations due to armed conflict and the parties are listed in the annex of the annual report of the Secretary-General on CAAC. A CTFMR equivalent working group is established where there is a situation of concern, but no parties are listed. In such cases a child rights monitoring mechanism is established. As of July 2024, there were 25 situations, and one regional monitoring arrangement covering the Lake Chad Basin region. CTFMRs were established in 17 situations and their equivalent working groups were established in 8 situations of concern. Since a working group was not established in Pakistan, related data was presented as ‘reported’ in the annual report on CAAC without verification.

6. OSRSG-CAAC coordinates and supports the implementation of MRM and provides secretariat support for the United Nations Headquarters Task Force on CAAC (the Task Force), TRG and SCWG-CAAC. The Office is also the United Nations Headquarters-level focal point for the preparation of the report of the Secretary-General on CAAC and receives, reviews and compiles information and provides quality control for the country reports of the Secretary-General as well as the confidential Global Horizontal Notes (GHNs) to the SCWG-CAAC.

7. OSRSG-CAAC is based at United Nations Headquarters in New York and has two liaison offices in Brussels and Doha. The Office has three sections in New York: (a) Front Office of the SRS; (b) Monitoring, Reporting and Regional Partnerships; and (c) Analysis and Outreach. It is headed by an SRS at the Under-Secretary-General level, who is supported by 23 staff: 11 from regular budget, 3 junior professional officers funded by their respective country’s government, and 9 from extrabudgetary resources as of June 2024. The approved budgets for OSRSG-CAAC were \$4.3 million and \$5.1 million for 2022 and 2023, respectively.

8. OSRSG-CAAC utilizes the Strategic Management Application (SMA) in Umoja for monitoring its work plan activities and reporting the progress on planned results and deliverables. For the data related to grave violations against children, the Office relies upon the inputs received from CTFMRs or their equivalent working groups who implement the MRM information management system (MRMIMS+),¹ where deployed, for reporting annual reports and GHNs to the Security Council.

9. Comments provided by OSRSG-CAAC are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

10. The objective of the audit was to assess the adequacy and effectiveness of programme activities managed by OSRSG-CAAC to protect children affected by armed conflict and to advocate for ending and preventing grave violations against children in armed conflict situations.

11. This audit was included in the 2023 risk-based work plan of OIOS due to the operational and reputational risks to the United Nations on the implementation of the CAAC mandate.

12. OIOS conducted this audit from February to October 2024. The audit covered the period from 1 January 2022 to 31 December 2023. Based on an activity-level risk assessment, the audit covered higher and medium risks areas in the programme activities managed by OSRSG-CAAC, including: (a) work plan development, implementation and monitoring; (b) support for United Nations mechanisms on CAAC; and (c) coordination and cooperation with other United Nations entities.

¹ MRMIMS+ is a global information management system developed by UNICEF to collect, store, manage and analyze data on grave violations against children.

13. The audit was conducted in conjunction with two other audits addressing violence in conflict and post-conflict situations, namely, audit of the Office of the SRSG for Violence against Children (OSRSG-VAC) and the Office of the SRSG on Sexual Violence in Conflict (OSRSG-SVC).

14. The audit methodology included: a) review of relevant documentation such as resolutions of the Security Council and General Assembly on the activities of the Office, policies and guidelines, strategic and annual work plans, and periodic reports; (b) interviews with key personnel involved in programme performance, including officials assigned to two CTFMRs in Somalia and Myanmar; (c) a sample review of the reports submitted on CAAC; and (d) assessment of the support provided to the United Nations mechanisms to implement CAAC, including MRMIMS+ and the practices and processes used for management of data on grave violations against children. Use of the SMA in Umoja to monitor programme implementation was also reviewed.

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

III. AUDIT RESULTS

A. Work plan development, implementation and monitoring

Work plans were adequately developed

16. OSRSG-CAAC adequately planned and captured its mandated work in its work plans. OSRSG-CAAC 2022 and 2023 annual work plans were developed using the Office's programme budgets and the SRSG's compact signed with the Secretary-General. Relevant activities, deliverables and key performance indicators (KPIs) from both documents were used to develop the programme of work. OIOS was informed that the work plans were formulated based on regular interactions of heads of sections with the SRSG. Work plans were developed for all sections and units except for Analysis and Outreach, whose Section Chief had been absent for an extended period. While no work plan was developed for the section, they conducted their work in accordance with the planned results and deliverables prescribed in relevant documents and verbal instructions received from the SRSG.

OSRSG-CAAC adequately supported the preparation and delivery of key reports

17. The Office supported the preparation of five key reports namely:

- (a) An annual report on CAAC for submission by the Secretary-General;
- (b) The quarterly confidential Global Horizontal Note (GHN) to the SCWG-CAAC;
- (c) Country-specific reports of the Secretary-General to the Security Council;
- (d) Annual report of the SRSG-CAAC to the General Assembly; and
- (e) Annual report of the SRSG-CAAC to the Human Rights Council.

18. OIOS assessment of the process for delivering each of the key reports indicated the following:

- (a) Annual report on CAAC for submission by the Secretary-General

19. OSRSG-CAAC drafted the annual report on CAAC for submission by the Secretary-General within the specified timelines and covering the matters required by the Security Council. The Office requested all CTFMRs or their equivalent working groups to contribute information on verified violations with attribution to parties to the conflict committing the violations and describe major trends and patterns in

violations and provide updates on dialogues and action plans with relevant parties. OIOS review of correspondence between OSRSG-CAAC and CTFMRs noted that OSRSG-CAAC made adequate arrangements to review the verified information before inclusion in the annual report. The Office assigned a desk officer to each country situation to ensure the validity, confidentiality, and consistency of data and protection of sources.

(b) Quarterly confidential GHNs to the SCWG-CAAC

20. GHNs are informal and confidential tools to provide regular updates or alerts on the situation of children affected by armed conflict to SCWG-CAAC for their timely action and response. OSRSG-CAAC reviewed and compiled GHNs received from the CTFMRs and submitted them to SCWG-CAAC quarterly. OIOS reviewed a sample of GHNs and confirmed that they did not include information that could identify or otherwise be harmful to the source of the information, victims, communities or monitors.

21. To standardize the GHN reporting process, OSRSG-CAAC developed technical notes that clearly defined timelines for each reporting period (quarter), required content, confidentiality matter, and template with instructions for reporting each grave violation and their verification, including late verifications, with suitable examples.

(c) Country-specific reports of the Secretary-General to the Security Council

22. OSRSG-CAAC planned to submit seven country-specific reports each in 2022 and 2023. While all seven were submitted in 2022, only three country reports for South Sudan, the Syrian Arab Republic and Afghanistan were submitted to the Security Council in 2023. The others were delayed or not yet submitted at the time of audit fieldwork in July 2024 because the respective CTFMRs were unable to submit their inputs on time, citing competing priorities and limited capacity, as well as the capacity constraints within OSRSG-CAAC. The OSRSG-CAAC through her 2022 and 2023 annual reports to the General Assembly highlighted the resource constraints with the CTFMRs as well as OSRSG-CAAC, and challenges with the delivery of the required reports in a timely manner.

(d) Annual reports of the OSRSG-CAAC to the General Assembly and the Human Rights Council

23. OSRSG-CAAC submitted two annual reports each to the General Assembly and the Human Rights Council during the audit period. OIOS review of the annual reports indicated that they included all the relevant areas required.

24. Based on actions taken by OSRSG-CAAC, OIOS concluded that OSRSG-CAAC took adequate steps to support the delivery of the required key reports.

[REDACTED]

25. [REDACTED]

26. [REDACTED]

Protect Children Affected by Armed Conflict” with the hashtag “#ACTtoProtect” for approximately three and half years (i.e., from May 2019 to December 2022) as a branding tool on the six grave violations, to generate greater awareness and action to protect children affected by war.

31. However, while the OSRSG-CAAC 2022/23 communication strategy included KPIs on number of times its hashtags were used and the number of additional followers acquired, the Office did not set targets for each of the social media platforms used.

32. OSRSG-CAAC explained that it had not determined targets for all communication platforms or monitored the usage of its websites due to competing priorities, and the responsible unit having only one staff member, who was on extended leave for most of the period under audit.

(2) OSRSG-CAAC should establish targets and monitor activities on each social media platform used for awareness-raising activities periodically, to assess their impact.

OSRSG-CAAC accepted recommendation 2.

Programme implementation was effectively monitored

33. OSRSG-CAAC monitored programme implementation and submitted performance reports on achievements against planned results and deliverables set out in the programme budgets for 2022 and 2023. The Office assigned an administrative officer to update SMA in Umoja to monitor and report on the progress on planned results and deliverables. Additionally, the SRSRSG held formal/informal weekly meetings with the heads of sections/units. OIOS interviews with OSRSG-CAAC staff and review of SMA and relevant documents including email correspondence, concluded that progress on the performance of OSRSG-CAAC programme activities stipulated in the annual programme budgets were reported as required based on inputs received on a regular basis from the chiefs of sections. Relevant supporting documents, except those of a confidential nature were uploaded in the SMA. OSRSG-CAAC provided evidence of the approval of the SRSRSG-CAAC of deliverables that could not be uploaded due to confidentiality reasons.

B. Support for United Nations mechanisms on children and armed conflict

OSRSG-CAAC needed to provide more support to strengthen the United Nations mechanisms on CAAC

34. The Security Council’s mandate to SRSRSG-CAAC required the United Nations to not only report on grave violations against children, but to also identify the perpetrators involved in the violations and engage with listed parties to conflicts to sign action plans.

35. There has been a significant increase in the scope of the CAAC mandate since the establishment of MRM in 2005, when seven situations were monitored and reported. Since then, CAAC coverage had increased to 26 situations by July 2024. There has, however, been no increase in staff resources to cover situations in the CTFMRs or OSRSG-CAAC. Moreover, the mechanisms to provide guidance and oversight had not been reviewed since inception and there was a need for more effective and strategic participation of United Nations entities to exercise timely influence over the CAAC agenda. OIOS review of documentation on the activities of the Task Force, TRG and CTFMRs, including meeting minutes from March 2022 to January 2024 and the terms of references, indicated the following:

- (a) **Need for strategic guidance from the Task Force:** While the objective of the Task Force was to enhance coordination and effectiveness across United Nations agencies and stakeholders, minutes of their meetings indicated that the 19-member Task Force mainly discussed the annual reports on

CAAC. Moreover, the minutes showed that the meetings were not always well attended, and that attendance was not at the principal level as intended. For example, only nine members attended the meeting held in April 2023, with none at the principal level. The 2022 minutes indicated that one meeting had 16 United Nations entities in attendance, however, only 4 were at the principal level.

- (b) **Infrequency of TRG meetings:** While the terms of reference of TRG required the group to meet at the level of experts on a bi-monthly basis and additionally as necessary, TRG held only two meetings in 2022 (22 March and 10 November) and no meetings in 2023. Subsequently, however, two TRG meetings have been held in 2024. Also, TRG met with the Office for the Coordination of Humanitarian Affairs (OCHA) and International Committee of the Red Cross and Red Crescent as observers, eight times on the project to develop the guidance note on the denial of humanitarian access.
- (c) **Delays in implementing action points from TRG meetings:** Several action points made in the 10 November 2022 meeting were not formally discussed until the subsequent meeting 14 months after, in January 2024. Action points from the November 2022 meeting included the need to brief on the roll-out of MRMIMS+; discuss verification standards; develop a guidance note on denial of humanitarian access; and to extend TRG membership to other United Nations partners. The SRS-CAAC indicated that the Office's efforts to expand the membership of TRG to include other agencies such as OCHA and Office of the United Nations High Commissioner for Refugees and to arrange monthly meetings had not been successful and discussions were ongoing with other core members: Department of Peace Operations (DPO), Department of Political and Peacebuilding Affairs (DPPA) and UNICEF.
- (d) **Need for some guidance materials to be updated:** The MRM guidelines, since its first publication in 2005 and minimal revisions in 2014 along with the field manual, had not been updated thereafter to address the evolution of conflicts in complex political and security situations as well as the changing conflict dynamics and methods of warfare leading to grave violations. Similarly, two guidance notes on: (i) sexual violence against children and killing and/or maiming of children in contravention with international law issued in 2010, and (ii) protection from attacks on schools and hospitals issued in 2014, have also not been updated. Nevertheless, OSRSG-CAAC and TRG have continued to provide additional guidance materials on topics such as abduction; gender dimensions of grave violations against children; climate insecurity; and disabilities. A guidance note on denial of humanitarian access was being finalized as of October 2024.
- (e) **Inadequate awareness of the roles and procedures of the CTFMR:** There was, as the SRS-CAAC indicated, a knowledge gap in some agencies, funds and programme to support effective implementation of MRM as they often were not fully familiar with their Security Council mandated roles on CAAC. Both CTFMR co-chairs, however, signed-off on data presented through GHNs and as inputs to the annual reports on CAAC. Unfamiliarity with CAAC roles was because there was no training from OSRSG-CAAC and/or TRG to ensure United Nations country teams, including Resident Coordinators as the members of CTFMRs, receive proper orientation on their roles and procedures.
- (f) **Absence of gender focus expert in the CTFMR:** A study conducted by OSRSG-CAAC on the gender dimensions of grave violations against children in armed conflict in May 2022 recommended systematic analysis of the gender dimensions of grave violations and the appointment of a technical expert on gender as a permanent member of the CTFMR. UN Women and UNFPA guided work on gender issues as part of the CTFMR in some instances, however, there

was no identification of gender expertise in the existing CTFMRs. This resulted in limited consideration of gender perspectives in the CTFMR.

36. The lack of clarity in the composition, operation and training of the various United Nations mechanisms on CAAC may affect their important role of providing guidance and oversight on the CAAC mandate in the field and the impact on the quality of data received by OSRSG-CAAC.

- (3) OSRSG-CAAC should, in collaboration with relevant members, take action to strengthen the United Nations Headquarters Task Force on CAAC to provide more effective and strategic guidance to United Nations entities.**

OSRSG-CAAC accepted recommendation 3 and stated that its implementation depended on additional capacity.

- (4) OSRSG-CAAC should, in collaboration with the Monitoring and Reporting Mechanism Technical Reference Group: (a) provide further clarity on the role and responsibilities of the country task forces for monitoring and reporting (CTFMRs) or their equivalent working groups; and (b) develop and conduct orientation programmes for members at both the principal and technical levels of CTFMRs.**

OSRSG-CAAC accepted recommendation 4 and stated that its implementation depended on additional capacity.

- (5) OSRSG-CAAC should, in collaboration with DPPA, DPO and UNICEF, ensure that the Monitoring and Reporting Mechanism Technical Reference Group: (a) meets on a regular basis to implement action items; (b) updates relevant guidance materials as needed; and (c) makes provision to include in the composition of the country task forces for monitoring and reporting, a permanent member to be assigned as a technical expert on gender issues.**

OSRSG-CAAC accepted recommendation 5 and stated that its implementation depended on additional capacity.

OSRSG-CAAC was addressing delays in the implementation of action plans with listed parties

37. The Security Council called upon parties to conflicts listed in the annexes of the annual report of the Secretary-General on CAAC to develop and implement action plans to end and prevent grave violations against children. The 2022 annual report listed 70 such parties that included 9 state parties and 61 non-state parties. Developed by CTFMRs, action plans are written commitments between the United Nations and the relevant parties to conflicts that included specific, concrete and time-bound actions to establish sustainable measures to protect children from the impact of conflict. Twenty-one action plans with various listed parties in 11 country situations were in the implementation phase as of July 2024. OIOS analysis of CAAC records indicated that 14 of the 21 action plans had been under implementation for more than five years. One of the three action plans with parties in Sudan was 17 years old.

38. To expedite the implementation on long overdue action plans, OSRSG-CAAC supported CTFMRs to sign road maps with the parties that provided short-term ways of meeting the action plans. For example, road maps had been signed in October 2019 for two action plans from 2012 with a listed party in Somalia, and in January 2024 for a 2019 action plan with a listed party in Syrian Arab Republic. The OSRSG-CAAC, during her visits to these countries, also discussed aspects of the delays with CTFMR members and government officials.

OSRSG-CAAC was making progress in developing prevention plans

39. OSRSG-CAAC adopted a strategy to promote and develop prevention plans at the highest level of government, regional or sub-regional levels to address specific trends and patterns in cross-border violations and create momentum for addressing grave violations and mobilizing resources for preventing violations against children. The Office signed two of the five planned prevention plans, with the Philippines and Ukraine by the end of 2023. Three were not signed due to a surge in conflict in the respective countries. While a narrative report on progress of the implementation of the prevention plan with the Philippines was not available, OIOS review of the Ukraine report indicated that the Government had initiated measures to prevent and end grave violations of children's rights through its 13 Government agencies.

40. OSRSG-CAAC explained that CTFMRs held regular meetings with governments to discuss updates on the implementation of the prevention plans and their interim progress is reported through GHNs.

C. Coordination and cooperation with other United Nations entities

Need to strengthen coordination and harmonization of data

41. The OSRSG-CAAC's compacts for 2022 and 2023 included plans for the Office to support working group meetings on Monitoring, Analysis and Reporting Arrangements (MARA)² and to hold a minimum of two concertation meetings annually with OSRSG-SVC, which oversaw the global implementation of MARA, to improve information-sharing between MRM and MARA.

42. The two offices coordinated on the implementation of MARA and MRM in the field and worked together to harmonize data on conflict-related sexual violence (CRSV) against children. OIOS noted that OSRSG-CAAC provided comments on a report on the assessment of MARA carried out by the United Nations Action (hereinafter "UN Action") network led by OSRSG-SVC in December 2022 and participated in two meetings on 15 March and 17 May 2023 of MARA core group established for that purpose.

43. However, OIOS noted significant discrepancies in the 2022 reports of the Secretary-General prepared by OSRSG-CAAC and OSRSG-SVC using data from MRM and MARA, respectively. The annual report on CAAC reported a total of 1,114 violations of rape and other forms of sexual violence verified (876 occurred and verified in 2022 and 238 occurred prior to 2022 but were verified in 2022) affecting 1,113 children (10 boys and 1,103 girls) while the annual report on CRSV reported a total of 823 children (21 boys and 802 girls) affected of sexual violence incidents against children for 2022 in 16 country situations where both MRM and MARA were implemented.

44. OSRSG-CAAC and OSRSG-SVC did not hold the two planned concertation meetings in 2022 and in 2023, although a meeting was held on 27 February 2024 to discuss the preparation of the annual reports of the Secretary-General on both CAAC and CRSV and to address the discrepancies of data from various country situations. The discrepancies were attributed to different criteria applied in collecting information on violations. The OSRSG-CAAC indicated that there would always be discrepancies between the figures obtained from MRM and MARA as the verification methodologies used in MRM and MARA were different.

45. The OSRSG-CAAC indicated that the two offices had continued their efforts to harmonize the data and minimize the discrepancies, including working with colleagues in the field. Towards this end, OSRSG-CAAC informed that OSRSG-SVC hired a consultant from September 2021 to June 2022 to develop a

² The purpose of MARA is to ensure the systematic gathering of timely, accurate, reliable and objective information on conflict-related sexual violence. MARA was developed pursuant to Security Council resolution 1960 (2010).

guidance note for MARA. OIOS, however, noted while OSRSG-CAAC had made several comments on the consultant's draft report and suggested rephrasing the verification methodologies, among others, the report had not been finalized at the time of the audit fieldwork in July 2024.

46. The discrepancies in the data generated and reported by the two mechanisms (MRM and MARA) could pose a credibility risk to the Secretary-General's reports to stakeholders, including Member States.

(6) OSRSG-CAAC should coordinate with OSRSG-SVC to develop an action plan to harmonize the data generated by the Monitoring and Reporting Mechanism and Monitoring, Analysis and Reporting Arrangements used by the respective Offices.

OSRSG-CAAC accepted recommendation 6 and stated that its implementation depended on finalization of the MARA review and additional capacity.

OSRSG-CAAC participated in different inter-agency mechanisms

47. OSRSG-CAAC was required to cooperate with other United Nations entities through participation in different inter-agency mechanisms including the: (a) Inter-Agency Coordination Group Against Trafficking in persons (ICAT); (b) Task Force on the Global Study on Children Deprived of Liberty; and (c) UN Action network. The Office was to collaborate with the entities to raise global awareness on the plight of children affected by conflict including issuing joint statements on the CAAC agenda.

48. OIOS reviewed meeting minutes and other relevant documents and noted that OSRSG-CAAC actively engaged in ICAT meetings and contributed to their annual report by providing input on its activities related to trafficking in children. OSRSG-CAAC also participated as a member of the Inter-Agency Task Force on the Global Study on Children Deprived of Liberty that was established under the coordination of OSRSG-VAC as chair. OSRSG-CAAC supported and systematically participated in the technical level meetings of the task force.

49. UN Action network is supported by UN Action steering committee and UN Action focal points. OSRSG-CAAC participated in one UN Action steering committee meeting each year in 2022 and 2023, and 8 of 11 focal points meetings held in 2022 and 2 of 11 focal points meetings held in 2023. OSRSG-CAAC explained that owing to the limited staffing resources with the assigned staff on extended leave and other competing priorities, it could not participate in all focal points meetings. The Office informed OIOS that it would ensure focal points or alternates regularly attend meetings of the UN Action network.

IV. ACKNOWLEDGEMENT

50. OIOS wishes to express its appreciation to the management and staff of OSRSG-CAAC 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 the Office of the Special Representative of the Secretary-General for Children and Armed Conflict

Rec. no.	Recommendation	Critical ³ / Important ⁴	C/ O ⁵	Actions needed to close recommendation	Implementation date ⁶
1	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
2	OSRSG-CAAC should establish targets and monitor activities on each social media platform for awareness-raising activities periodically, to assess their impact.	Important	O	Receipt of the targets established for each social media platforms used and action plans to monitor their use to assess the impact of awareness-raising activities.	31 March 2026
3	OSRSG-CAAC should, in collaboration with relevant members, take action to strengthen the United Nations Headquarters Task Force on CAAC to provide more effective and strategic guidance to United Nations entities.	Important	O	Receipt of evidence of actions taken by OSRSG-CAAC to strengthen the Task Force to provide more effective and strategic guidance to United Nations entities.	31 December 2026
4	OSRSG-CAAC should, in collaboration with the Monitoring and Reporting Mechanism Technical Reference Group: (a) provide further clarity on the role and responsibilities of the country task forces for monitoring and reporting (CTFMRs) or their equivalent working groups; and (b) develop and conduct orientation programmes for members at both the principal and technical levels of CTFMRs.	Important	O	Receipt of evidence that the role and responsibilities of CTFMRs or their equivalent working groups have been further clarified, and orientation programmes for members at both their principal and technical levels have been developed and conducted.	31 December 2026
5	OSRSG-CAAC should, in collaboration with DPPA, DPO and UNICEF, ensure that the	Important	O	Receipt of evidence of implementation of these actions.	31 December 2026

³ 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.

⁴ 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.

⁵ Please note the value C denotes closed recommendations whereas O refers to open recommendations.

⁶ Date provided by OSRSG-CAAC in response to recommendations or indicated by OIOS (where not provided).

STATUS OF AUDIT RECOMMENDATIONS

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

Rec. no.	Recommendation	Critical ³ / Important ⁴	C/ O ⁵	Actions needed to close recommendation	Implementation date ⁶
	Monitoring and Reporting Mechanism Technical Reference Group: (a) meets on a regular basis to implement action items; (b) updates relevant guidance materials as needed; and (c) makes provision to include in the composition of the country task forces for monitoring and reporting, a permanent member to be assigned as a technical expert on gender issues.				
6	OSRSG-CAAC should coordinate with OSRSG-SVC to develop an action plan to harmonize the data generated by the Monitoring and Reporting Mechanism and Monitoring, Analysis and Reporting Arrangements used by the respective Offices.	Important	O	Receipt of the action plan developed in coordination with OSRSG-SVC to harmonize data generated by MRM and MARA.	31 December 2026

APPENDIX I

Management Response

United Nations  Nations Unies

OFFICE OF THE SPECIAL REPRESENTATIVE OF THE SECRETARY-GENERAL
FOR CHILDREN AND ARMED CONFLICT
TEL.: 1 (212) 963.3178 • FAX: 1 (212) 963.0807

TO: Byung-Kun Min, Director
A: Internal Audit Division, OIOS

DATE: 23 December 2024

REFERENCE: CAAC-2024-592

THROUGH:
S/C DE:

FROM: Virginia Gamba, Under-Secretary-General, *For NS*
DE: Special Representative of the Secretary-General for Children and
Armed Conflict

SUBJECT: ***Response to draft report on an audit of the Office of the Special Representative
for Children and Armed Conflict (Assignment No. AP2023-523-01)***

1. Thank you for sharing the draft report dated 10 December 2024 regarding the results of the ongoing audit of my office.
2. We are very pleased with the collaboration with OIOS colleagues whom we would like to thank for their patience and professionalism.
3. As requested, we are submitting an action plan for implementing the recommendations based on the Appendix I you shared with us.
4. Thank you.

cc: Gina Piccione piccione@un.org ; Muriette Lawrence-Hume lawrence-hume@un.org ;
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Management Response

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

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	OSRSG-CAAC should establish targets for each of the social media platforms used and monitor the use of its social media platforms to assess the impact of online awareness-raising activities periodically.	Important	yes	Head of Communications	Finalized by early 2026	
3	OSRSG-CAAC should, in collaboration with relevant members, take action to strengthen the United Nations Headquarters Task Force on CAAC to provide more effective and strategic guidance to United Nations entities.	Important	yes	Chief of Front Office and Head of Monitoring, Reporting and Regional Partnerships	Finalized by end of 2026, see comment	Pending additional capacity.
4	OSRSG-CAAC should, in collaboration with the Monitoring and Reporting Mechanism Technical Reference Group: (a) provide further clarity on the role and responsibilities of the country task forces for monitoring and reporting (CTFMRs) or their equivalent working groups; and (b) develop and conduct	Important	yes	Chief of Front Office	<u>a) Finalised in 2025</u> <u>b) Finalised by end of 2026</u> <u>See comment</u>	Point a) and b) pending additional capacity.

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

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	orientation programmes for members at both the principal and technical levels of CTFMRs.					
5	OSRSG-CAAC should, in collaboration with DPPA, DPO and UNICEF, ensure that the Monitoring and Reporting Mechanism Technical Reference Group: (a) meets on a regular basis to implement action items; (b) updates relevant guidance materials as needed; and (c) makes provision to include in the composition of the country task forces for monitoring and reporting, a permanent member to be assigned as a technical expert on gender issues.	Important	Yes	Chief of Front Office	TBD, see comment	Point b) c) pending additional capacity.
6	OSRSG-CAAC should coordinate with OSRSG-SVC to develop an action plan to harmonize the data generated by the Monitoring and Reporting Mechanism and Monitoring, Analysis and Reporting Arrangements used by the respective Offices.	Important	Yes	Head of Monitoring, Reporting and Regional Partnerships	TBD, see comment	Pending first the finalization of the MARA revision process and second additional capacity.