



INTERNAL AUDIT DIVISION

AUDIT REPORT 2013/108

Audit of the Office of the High Commissioner for Human Rights Human Rights Council and Special Procedures Division

Overall results relating to the support to the Human Rights Council and its subsidiary mechanisms that is under the responsibility of the Human Rights Council and Special Procedures Division were initially assessed as partially satisfactory. Implementation of six important recommendations remains in progress.

**FINAL OVERALL RATING: PARTIALLY
SATISFACTORY**

**4 December 2013
Assignment No. AE2013/331/01**

CONTENTS

	<i>Page</i>
I. BACKGROUND	1-2
II. OBJECTIVE AND SCOPE	2-3
III. AUDIT RESULTS	3-9
A. Programme management	4-8
B. Regulatory framework	8-9
IV. ACKNOWLEDGEMENT	9
ANNEX I Status of audit recommendations	
APPENDIX I Management response	

AUDIT REPORT

Audit of the Office of the High Commissioner for Human Rights Human Rights Council and Special Procedures Division

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the Office of the High Commissioner for Human Rights (OHCHR) Human Rights Council and Special Procedures Division (HRCSPD).

2. In accordance with its mandate, OIOS provides assurance and advice on the adequacy and effectiveness of the United Nations internal control system, the primary objectives of which are to ensure (a) efficient and effective operations; (b) accurate financial and operational reporting; (c) safeguarding of assets; and (d) compliance with mandates, regulations and rules.

3. OHCHR is mandated by the General Assembly to provide secretariat support to the Human Rights Council (the Council) and its subsidiary mechanisms. The Council is an intergovernmental body comprised of 47 member states responsible for strengthening the promotion and protection of human rights around the globe. It was established in 2006 by General Assembly resolution 60/251 and replaced the previous Commission on Human Rights. The Council meets in Geneva for three regular sessions per year and holds special sessions as needed to address specific human rights issues or situations of concern. Its subsidiary mechanisms include the following:

- The Universal Periodic Review (UPR): A mechanism that involves the assessment of the human rights situations in all 193 United Nations member states once every four and a half years. The review is carried out by a working group of the whole of the Council that meets three times annually. The UPR outcomes are adopted by the Council in its three regular sessions of the year.
- Advisory Committee: A subsidiary body of the Council, which serves as its “think tank” providing it with expertise and advice on thematic human rights issues. It is composed of 18 members, who are elected by the Council based on an established geographical distribution. The Advisory Committee holds up to two sessions annually for a maximum of ten working days.
- The Human Rights Council Complaint Procedure: A mechanism, which allows individuals and organizations to bring complaints on human rights violations to the attention of the Council. There are two working groups under this mechanism: the Working Group on Communications comprising of five members of the Advisory Committee; and the Working Group on Situations comprising of five members appointed by the regional groups from among the states that are members of the Council. Both working groups meet twice a year for a period of five working days.
- The United Nations Special Procedures: A mechanism made up of special rapporteurs, special representatives, independent experts and working groups (mandate holders), who monitor, examine, advise and publicly report on thematic issues or human rights situations in specific countries. The mechanism also has its own complaints procedure. Currently, there are 49 special procedures mandates: 36 thematic and 13 country mandates with a total of 73

mandate holders. The mandate holders are not paid a salary. They only receive daily subsistence allowances when they travel officially. The mandate holders have created a six-member Coordination Committee, which meets regularly, to address issues common to all special procedures.

- The Consultative Group: A group mandated to consider applications for the special procedures mandates vacancies and to submit a report to the President of the Council with recommendations on the most qualified candidates. It is composed of five members, nominated by the five regional groups, who serve in their personal capacity.

4. HRCSPD is the OHCHR Division whose core mandate is to support the Human Rights Council and its subsidiary mechanisms. HRCSPD is headed by a Director at the D-2 level and supported by 96 staff members. It is divided into two branches: the Special Procedures Branch (SPB) and the Human Rights Council Branch (HRCB). Each branch is headed by a Director at the D-1 level. SPB is responsible for supporting 33 thematic special procedures mandates, the Forum on Minority Issues, the Coordination Committee of Special Procedures and for organizing the annual meeting of the mandate holders. HRCB is responsible for supporting the Council, the UPR, the Advisory Committee, the Complaint Procedure working groups and, together with SPB, the Consultative Group. Effective 2012, HRCB was also allocated the mandate to support a new intergovernmental working group on the Right to Peace.

5. The total 2012-2013 and 2010-2011 biennial budgets for HRCSPD were \$46 million and \$43 million, respectively, representing approximately 11 per cent of OHCHR's total budget. About 70 per cent of the budget was financed from the United Nations regular budget and 30 per cent from extra-budgetary resources.

6. Comments provided by OHCHR are incorporated in *italics*.

II. OBJECTIVE AND SCOPE

7. The audit was conducted to assess the adequacy and effectiveness of OHCHR governance, risk management and control processes in providing reasonable assurance regarding the **effectiveness of the support to the Human Rights Council and its subsidiary mechanisms that is under the responsibility of HRCSPD**.

8. The audit was included in the 2013 risk-based work plan for OHCHR because of the risk that the significant expansion in the activities of the Council and its subsidiary mechanisms might not be supported by adequate capacity, operational arrangements and tools. In addition, HRCSPD had not been previously audited.

9. The key controls tested for the audit were: (a) Programme management; and (b) Regulatory framework. For the purpose of this audit, OIOS defined these key controls as follows:

(a) **Programme management** - controls that provide reasonable assurance that HRCSPD has sufficient programme management capacity, tools, methodology and systems to achieve its mandate.

(b) **Regulatory framework** - controls that provide reasonable assurance that policies and procedures: i) exist to guide the administrative support activities of HRCSPD; ii) are

implemented consistently; and (iii) ensure the reliability and integrity of financial and operational information.

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

11. OIOS conducted this audit from April to July 2013. The audit covered the period from 1 January 2011 to 31 March 2013.

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

13. The audit did not include a review of the support to the Council mechanisms that is under the responsibility of other OHCHR Divisions. This includes the support to three special procedures thematic mandates including two working groups that is under the responsibility of the Research and Right to Development Division and the support to 12 active special procedures country mandates and UPR functions that is under the responsibility of the Field Operations and Technical Cooperation Division.

III. AUDIT RESULTS

14. OHCHR governance, risk management and control processes examined were assessed as **partially satisfactory** in providing reasonable assurance regarding the **effectiveness of the support to the Human Rights Council and its subsidiary mechanisms that is under the responsibility of HRCSPD**. OIOS made six recommendations to address the issues identified in the audit.

15. Programme management was assessed as partially satisfactory. There were satisfactory arrangements and tools for carrying out substantive activities in compliance with the Special Procedures Code of Conduct, Special Procedures Operations Manual and the Council's resolutions and decisions. However, a significant staffing shortfall had led to HRCSPD's inability to address some of the allegations on human rights violations raised under the special procedures complaints mechanism and to track and determine the level of allegations not reviewed. These gaps were not formally reported on in the budget documents or annual performance reports and, therefore, there was a risk that measures to address them were not adequately explored. Criteria or factors to be considered in the allocation of new Council mandates handled by more than one OHCHR Division had not been established and the work planning approach and requirements for HRCSPD had not been adequately clarified. In addition, the OHCHR-wide staffing and work arrangements for UPR were not accurately reflected in the budget documents and the coordination between the Field Operations and Technical Cooperation Division and HRCB regarding UPR was only partially satisfactory. Furthermore, while formal feedback was obtained from Council members and the issues raised were addressed, no system had been established for obtaining formal feedback from members of the Council's subsidiary committees and working groups.

16. Regulatory framework was also assessed as partially satisfactory, because HRCSPD had not established an appropriate filing structure and had not determined the important set of documents that should be filed for all its core activities.

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

Table 1

Assessment of key controls

Business objective	Key controls	Control objectives			
		Efficient and effective operations	Accurate financial and operational reporting	Safeguarding of assets	Compliance with mandates, regulations and rules
Effectiveness of the support to the Human Rights Council and its subsidiary mechanisms	(a) Programme management	Partially satisfactory	Partially satisfactory	Partially satisfactory	Partially satisfactory
	(b) Regulatory framework	Partially satisfactory	Partially satisfactory	Satisfactory	Satisfactory
FINAL OVERALL RATING: PARTIALLY SATISFACTORY					

A. Programme management**I. Structure and staffing**

Actual staffing shortfalls and areas of work affected by the shortfalls were not formally reported

18. Both SPB and HRCB regularly reviewed their organizational structures and carried out a staffing needs assessment as expected. There was a general concern among HRCSPD managers and staff that the growth in the number of special procedures mandate holders and special mandated activities since 2006 was not matched by a commensurate increase in the allocation of resources. The issue was more prominent for SPB. The staffing needs assessment carried out by SPB had found that there was a shortfall of 22 staff in the branch. The staffing and funding constraints were discussed internally during mid-year reviews and during the budget process. HRCSPD also made general comments in its annual reports that staffing constraints affected its ability to effectively support the work of the human rights mechanisms.

19. However, the details of the actual shortfalls and the impact of the shortfalls were not reported in the budget documents or annual performance reports. Therefore, OHCHR senior management and stakeholders, including donors, were not adequately informed of the impact of the staffing shortfalls and there was a risk that measures to address the shortfalls were not adequately explored. Further, the staffing needs assessment undertaken by SPB did not indicate the workload levels that were used as the basis for estimating the work months for some of the areas of work. Consequently, the estimated workload levels that the current staff resources could support and that could be used as a basis for monitoring performance was not established. There were significant gaps that were attributed to the staffing shortfalls, including limited follow-up on issues raised in country visits and communications with states; inability to review and address all the information received on alleged human rights violations received under the special procedures complaints mechanism; and inability to track and report on the number of allegations received but not addressed.

(1) The OHCHR Human Rights Council and Special Procedures Division should strengthen its staffing needs assessments and formally report actual staffing shortfalls and/or significant areas of work affected by the staffing shortfalls.

OHCHR accepted recommendation 1 and stated that while references to staffing shortfalls in HRCSPD can be found in existing reports and planning documents, such as the Performance Report 2010-2011 and OHCHR Annual Reports for 2011 and 2012, it agrees to undertake a more detailed analysis that can be presented in the appropriate reports. Recommendation 1 remains open pending receipt of details of how HRCSPD plans to strengthen the staffing needs assessments and report the impact of the staffing shortfalls as well as measures to mitigate their impact.

Criteria or factors to be considered in the allocation of new mandates handled by more than one Division had not been established

20. The Council's resolutions regularly tasked OHCHR to prepare studies and draft reports, organize seminars, workshops and expert consultations, and service new mandates. While most new HRC mandates and activities were appropriately allocated to different OHCHR Divisions in line with their core functions as reflected in budget documents, this method was not effective in allocating new mandates for areas of work that were handled by more than one Division. This was evident in the allocation of the four new special procedures thematic mandates and three new intergovernmental working groups established in 2011-2012, as well as some new mandated activities requesting OHCHR to prepare reports and organize seminars. There were inconsistencies in the allocation of these new mandates and, in one case; this caused delays in the recruitment of staff to support the mandate.

(2) OHCHR should establish the criteria or important factors, such as appropriations in the programme budget, that should be considered in allocating to its Divisions new mandates that address more than one Division's core functions.

OHCHR accepted recommendation 2 and stated that the issue could be taken up in the framework of the functional review exercise planned for completion in 2014. Recommendation 2 remains open pending receipt of the terms of reference for the functional review and confirmation that the issue of allocation of new mandates will be addressed in the functional review.

Need to review the UPR work arrangements and accurately reflect the UPR structure in the budget documents

21. The OHCHR budget submissions for 2014-2015 did not reflect the actual UPR work arrangements. All the 22 posts originally approved for UPR work were still reflected as HRCB posts in the budget document (Subprogramme 4) whereas most of the posts had been informally assigned to other locations leaving only five UPR posts in HRCB. Eleven of the 22 posts had already since inception in 2006 been redeployed to SPB, Research and Right to Development Division and the Field Operations and Technical Cooperation Division. This was done to facilitate office wide collaboration in compiling information from the various Divisions in drafting the reports that OHCHR was mandated to prepare under the UPR mechanism. In December 2011, the High Commissioner informally redeployed an additional six P-4 UPR drafter positions from HRCB to the Field Operations and Technical Cooperation Division. The rationale for the transfer was to bring the drafters closer to the source of the information that goes into report writing and in direct link with the follow-up work for which FOTCD had the lead. In addition, the arrangements where all UPR staff informally assigned to other branches had the Chief HRCB as second reporting officer was removed. Following the December 2011 changes, the OHCHR Senior Management Team that was overseeing UPR policy issues ("Readers Group") indicated that the establishment of a separate UPR Branch should be considered in the future.

22. Furthermore, coordination arrangements between the Field Operations and Technical Cooperation Division and HRCB regarding UPR at the operational level were only partially satisfactory. The two UPR teams did not meet before sessions of the UPR working groups as required and there were no joint lessons learned exercises carried out after the UPR sessions to ensure that shortcomings were identified and addressed. The recruitment for the new post of a D-1 that had been established, following member states' recommendations, to head the UPR functions and to oversee coordination arrangements had been finalized at the time of the audit but the person recruited had not yet joined and the reporting lines for the post had not been agreed upon. In the view of OIOS, the comments by the Readers Group, uncertainties of the appropriate reporting lines for the new D-1 post, and weaknesses in coordination arrangements all showed that the UPR work arrangements were not optimal. However, a definite decision or action plan for the next review of the UPR working arrangements had not been established.

(3) OHCHR should establish a plan of action to review the Universal Periodic Review (UPR) work arrangements, including the reporting lines for the new UPR Director's post and the coordination arrangements, and obtain appropriate approvals in time for the arrangements established to be accurately reflected in the 2016-2017 budget.

OHCHR accepted recommendation 3 and stated that it will consider further the arrangements for UPR work coordination in the context of the functional review exercise planned for completion in 2014. Recommendation 3 remains open pending receipt of the terms of reference and plan of action for the functional review and confirmation that the functional review will address the issue of UPR work arrangements.

II. Work planning and performance monitoring

The approach and requirements for annual work planning at the Division level had not been adequately clarified

23. HRCSPD did not fully comply with the work planning requirements established by the OHCHR Programme Planning, Monitoring and Evaluation Service. There were inconsistent practices with some sections/units preparing work plans and some not, and work plans being prepared using different approaches and formats. The individual work and cost plans prepared for the extra budgetary accounts also did not indicate the expected accomplishments and outputs that the activities were contributing to as required. As a result, specific outputs that HRCSPD was committed to, and that should have been used as a basis for performance monitoring, had not been clearly documented to ensure effective performance monitoring. HRCSPD staff dealing with planning were of the view that that the OHCHR planning module was not suitable for HRCSPD's work, which resulted from intergovernmental mandates and the work programmes of special procedures mandate holders.

24. These shortcomings arose because the work planning approach, and how HRCSPD's work should be reflected in the performance monitoring framework, had not been sufficiently clarified. For example, the extent to which HRCSPD should incorporate substantive outputs relating to special procedures mandates in its work plans (since mandate holders are independent and not bound by OHCHR's planning requirements or priorities) had not been adequately addressed. In addition, the fact that there were two separate frameworks for planning, the OHCHR framework and the United Nations Secretariat framework, also contributed to the problem because the linkages between the two frameworks had not been adequately identified and addressed. The Programme Planning, Monitoring and Evaluation Service indicated that some of these issues would be addressed in the context of preparing for implementation of the new performance monitoring system at OHCHR.

(4) OHCHR should clarify the approach to annual work planning for the Human Rights Council and Special Procedures Division and ensure that supplementary Division-specific guidelines or instructions for annual work planning are developed.

OHCHR accepted recommendation 4 and agreed that additional clarification is required in relation to the work planning of HRCSPD, given that the main parameters for its work are in fact established externally. This will be addressed in the guidelines for the development of the 2014 work and cost plans. Recommendation 4 remains open pending receipt of the guidelines for the development of the 2014 work plan addressing the Division-specific work planning issues for HRCSPD.

Formal feedback mechanisms from special procedures mandate holders and the Council subsidiary committees and working groups had not been established

25. Effective feedback mechanisms were essential for HRCSPD to effectively monitor the quality of the support provided to the Council and its subsidiary mechanisms. With respect to special procedures, positive feedback had been identified as a performance indicator and, therefore, formal feedback was needed to determine whether the targeted satisfaction levels of 80 per cent were achieved. Feedback was obtained from the Council members in 2011 and the issues raised were addressed. However, no mechanism had been put in place to obtain formal feedback from members of the Advisory Committee and the Complaint Procedure working groups or to formally monitor the quality of the support provided. Feedback with respect to UPR work was also not reflected in the survey of the Council members.

26. With respect to the special procedures, a survey was carried out in June 2013 but the response rate was very low with only two members responding to the survey. Although SPB received informal feedback from the mandate holders in the course of the operations and during their annual meetings, such informal feedback was not sufficient to objectively determine the satisfaction level and establish whether the target of 80 per cent satisfaction was achieved. Other effective means for obtaining feedback or measuring satisfaction levels needed to be developed or the performance indicator modified. For example, feedback could be obtained during the annual meetings using questionnaires or electronic voting systems.

(5) The OHCHR Human Rights Council and Special Procedures Division should establish mechanisms for obtaining formal feedback from the special procedures mandate holders and members of the Advisory Committee, the Universal Periodic Review working group and the Complaint Procedure working groups.

OHCHR accepted recommendation 5 and agreed with the importance of developing effective mechanisms to obtain formal feedback from all mandate holders. OHCHR will explore ways to encourage and collect such feedback. Recommendation 5 remains open pending receipt of details of the mechanisms established to obtain feedback from the human rights subsidiary mechanisms.

III. Substantive activities

Procedures and tools for conducting country visits and processing communications were in place and operating as intended

27. Special procedures mandate holders conducted up to two country visits a year to closely examine the situation of human rights on the ground and reported the results in end-of-visit press releases and in-country visit reports that were submitted to the Council. The mandate holders also issued communications to states. These were letters of allegations, urgent appeals or other letters regarding allegations of human rights violations received under the special procedures complaints mechanism.

During 2011-2012, the mandate holders conducted 162 country visits and issued 1,216 communications. The country visits were conducted and communications processed in accordance with the guidelines established in the Special Procedures Code of Conduct and Operations Manual. Tools to facilitate the processing of the activities were also satisfactory. A database for facilitating the processing of communications and generating statistics on communications issued was in place. At the time of the audit, there was an ongoing project to establish a country visits database to facilitate the processing of country visits as well as more efficient and timely generation of country visit statistics and automatic update of special procedures web pages. A dedicated email system for receiving allegations of human rights violations was also in place.

Monitoring of the timeliness of submission of special procedures mandates reports to the Council was satisfactory

28. The mandate holders submitted annual thematic and country visit reports to the Council. The timeliness of the report submissions was one of OHCHR's performance indicators for measuring the effectiveness of the support to the human rights mechanisms. On average, 31 per cent of the reports submitted by them to the five Council sessions held from June 2011 to September 2012 were submitted to the OHCHR Meetings and Documents Unit for processing later than targeted. Late submission of reports led to some reports not being translated and member states not having sufficient time to review the reports in advance of the session, both of which could have affected the deliberations at the Council on issues raised in the reports. A detailed analysis of late submissions in two of the sessions showed that only three out of the 17 reports that were late for more than 10 days could be attributed to shortcomings that were internal in nature, such as inadequate planning. Other delays were attributed to external factors outside the control of HRCSPD, including delays in government responses and delays in submission of the reports by the mandate holders. Therefore, the internal monitoring of the timeliness of the report submissions at the level of HRCSPD was assessed as satisfactory.

Adequate procedures were in place for the selection of the mandate holders and their induction

29. A review of the work processes and sample checks of individual selection processes showed that the selection of the mandate holders was done in accordance with the criteria and process established for their selection, as outlined in the Council resolution 5/1, decision 6/102 and resolution 16/21. There were adequate arrangements in place for processing the applications and supporting the Consultative Group in the evaluation process. The process was also transparent because all the individual applications as well as the report of the Consultative Group, which outlined the selection process and the recommended applicants, were posted on the OHCHR website. Further, the posts were re-advertised when the number and quality of applicants were considered inadequate. HRCSPD indicated that it was exploring strategies to increase the outreach to potential candidates, which would be essential particularly in 2014 when there would be 28 new mandate holder positions to be filled. Regular induction sessions for new mandate holders were also held as expected. The programme of the induction sessions was detailed and addressed important issues in the Code of Conduct, the Special Procedures Manual and relevant working methods.

B. Regulatory framework

HRCSPD had not established an appropriate filing structure or determined the set of information that should be filed for all its core activities

30. A consistent and efficient system to store and archive information was essential for the HRCSPD operations, in order to preserve information and create institutional memory and to make information available to other users as and when it was required. However, a clearly documented filing structure had

not been established for either SPB or HRCB. As a result, the filing of information for major activities, such as the country visits and the organization of sessions of the Council and its subsidiary mechanisms, was not consistent and the information was not easily retrievable. The guidance notes and procedures put in place for organizing council sessions were also not systematically filed to ensure that they could be utilized as reference material when current staff left the Division. At the time of the audit, there was an ongoing pilot project on filing in one of the SPB sections that was being done in collaboration with the OHCHR Archiving Officer. The progress was, however, slow because the staff member who was working on it also had other competing tasks.

(6) The OHCHR Human Rights Council and Special Procedures Division should determine the important set of information that should be filed for all its core activities for input into the ongoing pilot project on filing.

OHCHR accepted recommendation 6 and stated that there was an ongoing project to establish an Office-wide Business Classification system for the classification of different types of records, their organization and archiving. A high-level framework had been developed, and additional work would be required at the unit level to ensure the inclusion of all records that should be retained. Recommendation 6 remains open pending receipt of the completed filing structure for HRCSPD.

ST/SGB/107/Rev.6 on Rules Governing Payment of Travel Expenses and Subsistence Allowances in Respect of Members of Organs or Subsidiary Organs of the United Nations was outdated

31. HRCSPD was overseeing the processing of travel for 49 thematic mandate holders, participants in the Forum on Minorities and other activities including expert groups meetings, Council panel members, and the 18 members of the Advisory Committee. ST/SGB/107/Rev.6 that governed the travel of the experts and committee members was last reviewed in 1991 and it was therefore outdated. It did not address some of the emerging issues, in particular regarding the entitlements for experts who are breastfeeding mothers as well as experts with disabilities. The United Nations Office of Human Resources Management indicated that it had requested the Secretary-General's Office to review ST/SGB/107/Rev.6. Since there were ongoing initiatives to review ST/SGB/107/Rev.6, no recommendation was made.

IV. ACKNOWLEDGEMENT

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

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

STATUS OF AUDIT RECOMMENDATIONS

Audit of the Office of the High Commissioner for Human Rights Human Rights Council and Special Procedures Division

Recom. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
1	The OHCHR Human Rights Council and Special Procedures Division should strengthen its staffing needs assessments and formally report actual staffing shortfalls and/or significant areas of work affected by the staffing shortfalls.	Important	O	Submission to OIOS of details of how HRCSPD plans to strengthen the staffing needs assessments and report the impact of the staffing shortfalls as well as measures to mitigate their impact.	31 December 2014
2	OHCHR should establish the criteria or important factors, such as appropriations in the programme budget, that should be considered in allocating to its Divisions new mandates that address more than one Division's core functions.	Important	O	Submission to OIOS of the terms of reference for the functional review and confirmation that the issue of the allocation of new mandates will be addressed in the functional review.	31 December 2014
3	OHCHR should establish a plan of action to review the Universal Periodic Review (UPR) work arrangements, including the reporting lines for the new UPR Director's post and the coordination arrangements, and obtain appropriate approvals in time for the arrangements established to be accurately reflected in the 2016-2017 budget.	Important	O	Submission to OIOS of the terms of reference and plan of action for the functional review and confirmation that the functional review will address the issue of UPR work arrangements.	31 December 2014
4	OHCHR should clarify the approach to annual work planning for the Human Rights Council and Special Procedures Division and ensure that supplementary Division-specific guidelines or instructions for annual work planning are developed.	Important	O	Submission to OIOS of the guidelines for the development of the 2014 work plan addressing the Division-specific work planning issues for HRCSPD.	30 June 2014
5	The OHCHR Human Rights Council and Special Procedures Division should establish mechanisms for obtaining formal feedback from the special	Important	O	Submission to OIOS of details of the mechanisms established to obtain feedback from the human rights subsidiary mechanisms.	30 September 2014

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

² Important recommendations address important deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

³ C = closed, O = open

⁴ Date provided by OHCHR in response to recommendations.

STATUS OF AUDIT RECOMMENDATIONS

Audit of the Office of the High Commissioner for Human Rights Human Rights Council and Special Procedures Division

Recom. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
	procedures mandate holders and members of the Advisory Committee, the Universal Periodic Review working group and the Complaint Procedure working groups.				
6	The OHCHR Human Rights Council and Special Procedures Division should determine the important set of information that should be filed for all its core activities for input into the ongoing pilot project on filing.	Important	O	Submission to OIOS of the completed filing structure for HRCSPD.	31 December 2014

APPENDIX I

Management Response



MEMORANDUM INTERIEUR · INTEROFFICE MEMORANDUM

A: Mr. Gurpur Kumar, Deputy Director
TO: Internal Audit Division, OIOS

DATE: 14 November 2013

DE: Kyle Ward, Chief
FROM: Programme Support and Management Services

OBJET: **Draft report on the Audit of the Office of the High Commissioner for Human**
SUBJECT: **Rights, Human Rights Council and Special Procedures Division**

1. Reference is made to your memorandum to the High Commissioner dated 30 October 2013 on the Audit of the Office of the High Commissioner for Human Rights (OHCHR) Human Rights Council and Special Procedures Division.
2. We are pleased to note that OHCHR's previous input to the report has been reflected in the present draft. We reiterate our acceptance of all the recommendations in the report in Appendix I as attached, and have inserted target dates for completion as well as titles of the individuals responsible for implementing the recommendations.
3. Regarding the text of the report, with reference to the reflection of UPR work arrangements in paragraphs 24 and 25, we would like to suggest that the beginning of paragraph 24 be re-worded as follows: "The OHCHR budget submission for 2014-2015 did not reflect the actual UPR work arrangements. All 22 posts approved for UPR work were allocated to HRCB (Subprogramme 4), whereas most of the posts have been informally assigned in other locations, leaving only five UPR posts in HRCB." The ending of that paragraph could continue to include the reference to the "Readers Group" from paragraph 25: "Following the December 2011 changes, the OHCHR senior management team overseeing the UPR work ("Readers Group") indicated that the establishment of a separate UPR Branch should be considered in the future." Paragraph 25, therefore, becomes redundant and could be deleted.
4. We would note also that, with reference to the procedures for the selection of mandate holders in paragraph 36, the number of new mandate holder positions to be filled in 2014 now stands at 28. You may wish to update that information accordingly.
5. Lastly, we would like to note that, although paragraph 39 does not go into detail on the emerging issues in relation to the travel of experts and human rights committee members, your previous draft had included a reference to questions of entitlements for experts who are breastfeeding mothers, as well as experts with disabilities. While the report does not offer any recommendations, we would never the less be happy to see some reference to this issue remain in the text.
6. Thank you again for the work of your colleagues in conducting this audit, and for the opportunity to provide our comments on the draft report.

cc: Ms. F. Pansieri
Mr. B. Ndiaye
Mr. E. Tistounet
Ms. J. Connors
Ms. A. Halasan

MANAGEMENT RESPONSE

Audit of the Office of the High Commissioner for Human Rights Human Rights Council and Special Procedures Division

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	The Office of the High Commissioner for Human Rights (OHCHR) Human Rights Council and Special Procedures Division should strengthen its staffing needs assessments and formally report actual staffing shortfalls and/or significant areas of work affected by the staffing shortfalls.	Important	Yes	HRCSPD Director	31 December 2014	While noting that references to staffing shortfalls in the Human Rights Council and Special Procedures division can be found in existing reports and planning documents, such as the Performance Report 2010-2011 and OHCHR annual reports for 2011 and 2012, OHCHR agrees to undertake a more detailed analysis that can be presented in the appropriate reports.
2	The Office of the High Commissioner for Human Rights should establish the criteria or important factors, such as appropriations in the programme budget, that should be considered in allocating to its Divisions new mandates that address more than one Division's core functions.	Important	Yes	DHC	31 December 2014	OHCHR agrees with the recommendation, including the suggestion that this issue could be taken up in the framework of the functional review exercise planned for completion in 2014.
3	The Office of the High Commissioner for Human Rights should establish a plan of action to review the Universal Periodic Review (UPR) work arrangements, including the reporting lines for the new UPR Director's post and the coordination arrangements, and obtain appropriate approvals in time for the arrangements	Important	Yes	DHC	31 December 2014	OHCHR accepts this recommendation and will consider further the arrangements for UPR work coordination in the context of the functional review exercise planned for completion in 2014.

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

² Important recommendations address important deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

MANAGEMENT RESPONSE

Audit of the Office of the High Commissioner for Human Rights Human Rights Council and Special Procedures Division

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	established to be accurately reflected in the 2016-2017 budget.					
4	The Office of the High Commissioner for Human Rights should clarify the approach to annual work planning for the Human Rights Council and Special Procedures Division and ensure that supplementary Division-specific guidelines or instructions for annual work planning are developed.	Important	Yes	HRCSPD Director and PPMES Chief	30 June 2014	OHCHR agrees that additional clarification is required in relation to the work planning of HRCSPD, given that the main parameters for its work are in fact established externally. This will be addressed in the guidelines for the development of the 2014 work and cost plans.
5	The Office of the High Commissioner for Human Rights (OHCHR) Human Rights Council and Special Procedures Division should establish mechanisms for obtaining formal feedback from the special procedures mandate holders and members of the Advisory Committee, the Universal Periodic Review working group and the Complaint Procedure working groups.	Important	Yes	HRCSPD Director	30 September 2014	OHCHR agrees with the importance of developing effective mechanisms to obtain formal feedback from all mandate holders, and will explore ways to encourage and collect such feedback.
6	The Office of the High Commissioner for Human Rights (OHCHR) Human Rights Council and Special Procedures Division should determine the important set of information that should be filed for all its core activities for input into the ongoing pilot project on filing.	Important	Yes	HRCSPD Director	31 December 2014	OHCHR notes that there is an ongoing project to establish an Office-wide Business Classification system for the classification of different types of records, their organization and archiving. A high-level framework has been developed, and additional work will be required at the unit level to ensure the inclusion of all records that should be retained.