



INTERNAL AUDIT DIVISION

REPORT 2013/134

Audit of the Political, Policy and Planning Section in the United Nations Mission in Liberia

Overall results relating to the effective management of the Political, Policy and Planning Section in the United Nations Mission in Liberia were initially assessed as partially satisfactory. However, due to the dissolution of the Section, no recommendations have been included in the report

FINAL OVERALL RATING: PARTIALLY SATISFACTORY

19 December 2013
Assignment No. AP2012/626/05

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AUDIT REPORT

Audit of the Political, Policy and Planning Section in the United Nations Mission in Liberia

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the Political, Policy and Planning Section (PPPS) in the United Nations Mission in Liberia (UNMIL).
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. PPPS was part of the former Recovery and Governance Pillar. In July 2013, the Section was dissolved and its functions distributed across the Consolidation of Democratic Governance and Rule of Law Pillars. The activities of the former PPPS included: contributing to national reconciliation, constitutional reform, and providing support for strengthening of the structures and institutions of democratic governance in Liberia. The Head of the former PPPS Section was at the D-1 level and had 21 approved posts with training budgets of \$64,000 in 2010/11, \$61,000 in 2011/12 and \$19,000 in 2012/13.

II. OBJECTIVE AND SCOPE

4. The audit was conducted to assess the adequacy and effectiveness of UNMIL governance, risk management and control processes in providing reasonable assurance regarding the **effective management of the Political, Policy and Planning Section in UNMIL**.
5. The audit was included in the 2012 OIOS risk-based work plan because of operational risks relating to the PPPS role in the implementation of the UNMIL mandate; in particular, bringing about political stability, democratic governance and national reconciliation in Liberia.
6. The key controls tested for the audit were: (a) risk management and strategic planning; and (b) programme and project management. For the purpose of this audit, OIOS defined these key controls as follows:
 - (a) **Risk management and strategic planning** - controls that provide reasonable assurance that the risks relating to planning and implementation of PPPS' activities are identified and assessed, and appropriate action is taken to mitigate the risk.
 - (b) **Programme and project management** - controls that provide reasonable assurance that: a system exists to report programme performance accurately, completely and in a timely manner; and there is sufficient project management capacity, including sufficient financial and human resources, to implement activities.
7. The key controls were assessed for the control objectives shown in Table 1.
8. OIOS conducted this audit from September to November 2012. The audit covered the period from 1 January 2011 to 30 September 2012.

9. 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.

III. AUDIT RESULTS

10. The UNMIL governance, risk management and control processes examined were initially assessed as **partially satisfactory** in providing reasonable assurance regarding the **effective management of the Political, Policy and Planning Section in UNMIL**. The former PPPS: contributed to the conduct of a peaceful referendum as well as presidential and legislative elections in 2011; routinely monitored and accurately reported on the political situation; met with stakeholders of the political process; coordinated with other substantive sections in UNMIL, United Nations Development Programme, and international non-governmental organizations on political development issues. However, PPPS work plans lacked measurable outputs/outcomes, indicators of achievement, expected accomplishment and timelines, and there was no performance management system for monitoring and reporting outputs for evaluating PPPS activities. Due to the dissolution of the Section on 1 July 2013, no recommendations were made in the report. The report was provided so that it could be used by management to ensure that the identified issues did not recur in the areas where the functions of PPPS were distributed to.

11. The initial overall rating was based on the assessment of key controls presented in Table 1 below. The final overall rating is **partially satisfactory**.

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
Effective management of the Political, Policy and Planning Section in UNMIL	(a) Risk management and strategic planning	Partially satisfactory	Partially satisfactory	Not assessed	Partially satisfactory
	(b) Programme and project management	Partially satisfactory	Partially satisfactory	Not assessed	Partially satisfactory
FINAL OVERALL RATING: PARTIALLY SATISFACTORY					

A. Risk management and strategic planning

Strategic and working planning process needed to improve

12. The three-year strategic plan covering 2009 to 2011 of the former Recovery and Governance Pillar was based on the Mission's mandate to facilitate: free and fair elections, national reconciliation and good governance. PPPS, as part of the former Recovery and Governance Pillar, was directed by the Pillar's three-year strategic plan. However, this plan had not been up-dated to cover periods for 2012 and beyond. UNMIL advised that this was due to changes in senior leadership, focus on conducting elections and managing post-election crises.

13. PPS had work plans for the period covered by the audit. These included the main tasks to be conducted to achieve goals allocated in the work plans for the three fiscal years ended 30 June 2012. However, the work plans did not contain measurable outputs/outcomes, indicators of achievement, expected accomplishment and completion timelines. The work plans also did not identify the units or functions within PPS that were responsible for completing the assigned activities. Therefore, there was an insufficient basis to effectively monitor, evaluate and report on the implementation of its activities. This indicated a need for PPS to strengthen its work planning process to ensure that work plans were effectively monitored and results against benchmarks and timelines reported on.

B. Programme and project management

A programme management reporting system was not in place

14. The Secretary-General submitted the three required periodic progress reports to the Security Council during the audited period. OIOS confirmed that the reports submitted contained PPS' analyses of the prevailing political situation and accurately reflected the contents of daily and weekly situation reports.

15. PPS regularly reported its outputs against relevant expected accomplishments and outputs specified in the UNMIL Results-based Budget through the budget performance reports. OIOS review of the PPS' contributions to the budget performance report indicated that no formal review and evaluation of the activities of the Section had been conducted in connection to the Result-based Budget performance report to identify gaps and opportunities for improvement. Furthermore, there was no clear relationship between indicators of achievement reported in the Result-based Budget performance report and three of the six major tasks in the 2011/12 work plan for PPS. This could mean that those tasks were either not performed or progress towards their implementation was not monitored and reported on. This indicated a need for implementing a programme performance management system, which included processes for monitoring and reporting outputs for evaluating PPS' activities to maximize its contribution to achievement of mandate implementation.

Staffing requirements were insufficient

16. The staffing table for PPS indicated 21 posts. However as at 28 February 2013, the Section had nine staff members. Four professional and one field service posts were loaned to other Sections, one professional post had been vacant for a year and another staff member had been on sick leave since October 2011. Furthermore, the deputy chief P-5, two P-4s, one P-3 and one United Nations volunteer had also been redeployed. The training budget for PPS was not fully utilized during the period under review. UNMIL explained that the decreasing state of PPS staffing impeded the implementation of its work plan as well as its ability to train its staff during heavy work load. This indicated a need to assess the staffing of PPS taking into consideration its work load.

IV. ACKNOWLEDGEMENT

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

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

APPENDIX I

Management Response

United Nations
MISSION IN LIBERIA



Nations Unies
MISSION AU LIBERIA

Office of Special Representative of the Secretary General

Date: 13 December 2013

To: Ms. Eleanor T. Burns
Chief, Peacekeeping Audit Services
Internal Audit Division, OIOS

From: Tamrat Samuel
Officer-in-Charge UNMIL

A handwritten signature in blue ink, appearing to read 'T. Samuel', written over the printed name 'Tamrat Samuel'.

Subject: UNMIL comments on the Draft Report - Audit of the Political, Policy and Planning Section in UNMIL. (Assignment No. AP/2012/626/05)

1. I write with reference to the above mentioned OIOS draft Audit Report and memorandum, dated 5 December 2013, on which UNMIL was requested to provide comments by 19 December 2013.

2. Please be informed that after a careful review of the draft report, UNMIL does not have any additional comments to make on the report.

Best regards.

copy to:

Mr. Aeneas C. Chuma, Deputy SRSG, Consolidation of Democratic Governance, UNMIL
Mr. Ademola Araoye, Head of Office, Consolidation of Democratic Governance, UNMIL
Mr. Bernard Philips, Officer-in-Charge, Audit Focal Point, UNMIL
Ms. Anna Halasan, Professional Practices Section, Internal Audit Division, OIOS