



## INTERNAL AUDIT DIVISION

### REPORT 2017/088

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Audit of victim and witness  
management at the Mechanism for  
International Criminal Tribunals

Action had been taken to strengthen  
controls over victim and witness  
management

12 September 2017  
Assignment No. AA2017/261/02

# **Audit of victim and witness management at the Mechanism for International Criminal Tribunals**

## **EXECUTIVE SUMMARY**

OIOS conducted an audit of victim and witness management at the Mechanism for International Criminal Tribunals (MICT). The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes over the effective management of victim and witness issues at MICT. The audit covered the period from 1 January 2015 to 30 June 2017 and included the following areas within the Witness Support and Protection Unit (WISP) of MICT: financial management; travel; information systems; and regulatory framework.

Controls over the management of victim and witness issues at MICT were generally adequate but could be further strengthened. Accordingly, MICT took appropriate action based on the audit results.

OIOS made two important recommendations. To address issues identified in the audit, MICT needed to:

- Consult with the Ethics Office to determine whether relevant staff in WISP who were involved in procurement of goods and services should be required to file an annual financial disclosure statement in terms of ST/SGB/2006/6; and
- Update the regulatory framework for victim and witness management initially put in place by ICTY to ensure their relevance.

MICT accepted the recommendations and has implemented them. Therefore, both recommendations have been closed.

# CONTENTS

	<i>Page</i>
I. BACKGROUND	1
II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY	1-2
III. OVERALL CONCLUSION	2
IV. AUDIT RESULTS	2-4
A. Financial management	2-3
B. Witness travel	3
C. Information systems	4
D. Regulatory framework	4
V. ACKNOWLEDGEMENT	4
 ANNEX I      Status of audit recommendations	
 APPENDIX I   Management response	

# **Audit of victim and witness management at the Mechanism for International Criminal Tribunals**

## **I. BACKGROUND**

1. The Office of Internal Oversight Services (OIOS) conducted an audit of victim and witness management at the Mechanism for International Criminal Tribunals (MICT).

2. According to the Security Council resolution 1966 of 22 December 2010, MICT is responsible for continuing the jurisdiction, rights and obligations and essential functions of the International Criminal Tribunal for the former Yugoslavia (ICTY) and the International Criminal Tribunal for Rwanda (ICTR). MICT commenced operations on 1 July 2012 at its Arusha, Tanzania office and on 1 July 2013 at The Hague in the Netherlands.

3. Pursuant to the statute of the Mechanism annexed to Security Council resolution 1966 of 2010 and the Rules of Procedure and Evidence, MICT is responsible for protection and support of victims and witnesses. The Hague branch of MICT is responsible for victims and witnesses relating to ICTY cases, while the Arusha branch is responsible for victims and witnesses relating to ICTR cases. In accordance with Rule 32 of the Rules of Procedures and Evidence, a Witness Support and Protection Unit (WISP) was set up under the authority of the MICT Registrar to recommend protective measures and provide counseling and support to victims and witnesses. WISP started its operations on 1 July 2012 in Arusha and 1 July 2013 at The Hague. Overall, about 4,700 witnesses testified in cases relating to ICTY while about 3,400 witnesses testified in cases pertaining to ICTR.

4. The total budget of WISP from 1 January 2015 to 31 December 2017 was \$4.1 million of which \$3.2 million pertained to The Hague Branch and \$0.9 million to the Arusha Branch. The WISP presence in The Hague was headed by a P-3 officer and had 17 staff members overall – 4 were at P-2 level while the remaining 12 were General Service (GS) staff. Two professional and one GS staff were based in the Sarajevo field office in Bosnia and Herzegovina, while 14 staff were based in The Hague. The WISP Arusha presence was headed by a P-4 officer and had 12 staff members overall – 2 P-3, 2 Field Service, one National Officer and 6 GS staff. Two professional staff were based in Arusha while the remaining 10 staff were based in Kigali, Rwanda.

5. Comments provided by MICT are incorporated in italics.

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

6. The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes over the effective management of victim and witness issues in MICT.

7. This audit was included in the 2017 risk-based work plan of OIOS due to the risks related to the sensitive nature of WISP operations and their potential impact on the work of MICT.

8. OIOS conducted this audit from May to July 2017. The audit covered the period from 1 January 2015 to 30 June 2017. Based on an activity-level risk assessment, the audit covered risk areas in victim and witness protection which included financial management, travel, information systems and the regulatory framework.

9. The audit methodology included: (a) interviews with key personnel; (b) review of relevant documentation; (c) physical inspection of inventory; and (d) analytical review of data.

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

### III. OVERALL CONCLUSION

11. Controls over the management of victim and witness issues at MICT were generally adequate. However, MICT needed to consult with the Ethics Office as to whether WISP staff involved in procurement related to victim and witness protection activities needed to be part of the financial disclosure programme. In addition, The Hague Branch of MICT needed to update the ICTY regulatory framework. MICT took appropriate action based on the audit results.

### IV. AUDIT RESULTS

#### A. Financial management

##### Need to consult with the Ethics Office on possible inclusion of WISP staff in the financial disclosure programme

12. According to the Secretary-General's Bulletin ST/SGB/2006/6 on financial disclosure and declaration of interest statements, staff members whose principal occupational duties are the procurement of goods and services for the United Nations, or whose access to confidential procurement information warrants the filing of a financial disclosure statement, have an obligation to file an annual financial disclosure statement.

13. WISP staff performed certain procurement functions without routing the requisitions through the MICT Procurement Unit. However, the WISP staff members involved in these procurement activities were not part of the financial disclosure programme. OIOS is of the view that MICT needs to consult with the Ethics Office at Headquarters to determine whether these WISP staff should be included in the financial disclosure programme.

**(1) MICT should consult with the Ethics Office to determine whether relevant staff in the Witness Support and Protection Unit involved in procurement of goods and services should be required to file an annual financial disclosure statement in terms of ST/SGB/2006/6.**

*MICT accepted recommendation 1 and stated that the Ethics Office informed MICT that the final determination of whether staff should participate in the financial disclosure programme lies with the "relevant Head of Department or Office." After careful consideration and a close analysis of the type of conflict of interest concerns that might arise while procuring goods outside the usual procurement process, MICT has determined that the participation of those WISP staff members engaging in such procurement in the financial disclosure programme would not be the most effective means of addressing any potential conflict of interest. MICT has therefore decided that the best approach would be to require WISP staff engaging in procurement activities to sign an undertaking in which they acknowledge their obligations to, amongst others, "refrain from making any acquisition from an individual or vendor which would represent a conflict of interest." This undertaking has been signed by all affected WISP staff. Based on the action taken and evidence provided, recommendation 1 has been closed.*

### Inventory management had been strengthened

14. United Nations inventory management procedures require that inventory should be kept in a manner that enables the recording and tracking of materials on a quantity and value basis. To achieve this, stocks in warehouses are required to be put in stacks that ease the counting process. In addition, each stack is required to have a bin card on which stock movements are instantly recorded.

15. In Kigali, MICT bought medical stocks of about \$40,000 per year and food stocks of approximately \$48,000 per year. The medical stocks were used by the clinic when providing medical support to approximately 1,000 witnesses who lived in Rwanda. Among these witnesses, there were 80 who required extra support due to their vulnerable medical condition, and 45 additional witnesses who, due to financial difficulties and their vulnerable medical condition, required food supplements. MICT therefore provided food supplements to 125 out of the 1,000 witnesses.

16. There was room for improvement in the safekeeping of both the medical and food inventory. Medical stocks were not supported by bin cards. The clinic recorded medicines procured and names of medicines given out during each patient's visit, but did not record quantities dispensed. As a result, there was no way to identify or track pilferage, if any. In addition, no periodic stock counts took place to reconcile stocks on hand versus stocks dispensed.

17. Likewise, food stocks were not supported by bin cards. Stocks were arranged without any particular order. A physical stock count during the audit revealed an overage of 50 kg for sugar and 2 kg for beans, which were attributed to the defective scale used to measure the weight, although this could not be validated in the absence of bin cards. The stocks were managed by medical personnel who had not been trained in stock management. Inadequate controls over the management of inventory could result in loss of stocks through pilferage.

18. Before the end of the audit, WISP Arusha took steps to address some of these weaknesses. By 15 July 2017, both medical and food inventory had been arranged in neat stacks and bin cards had been put in place for food inventory. With regard to medicine, WISP Arusha put in place a hard-cover notebook in which names of patients and types and quantities of medicine dispensed to them were recorded. In addition, WISP Arusha introduced an Excel spreadsheet which was updated daily, so that at the beginning of each day, the records in the spreadsheet were expected to match the physical stocks on hand. In view of the action taken by MICT, no recommendation was made.

## **B. Witness travel**

### Controls over the travel of witnesses had been strengthened

19. Almost half of the \$4.1 million WISP budget related to travel. OIOS review of 29 out of 89 trips undertaken during the period showed that only 3 of the 29 trips met the 16-day-rule for purchase of air tickets as stipulated in the administrative instruction ST/AI/2013/3 on official travel. WISP had a standard explanation for the remaining 26 trips that read: "Due to operational requirements, the Victim and Witness Support (VWS) Unit [as the unit was previously known under ICTY] has been unable to comply with the 16-day rule in this instance. VWS remains conscious of the need to comply with the 16-day rule and makes every effort to ensure that tickets are requested as early as is operationally possible." OIOS was concerned that such a pre-meditated explanation could be used as an excuse for circumventing the 16-day rule. WISP addressed this issue during the audit and informed staff that they should provide specific explanations for the failure to meet the 16-day rule for each trip. WISP also provided evidence of compliance with this new procedure. In view of the action taken by MICT, no recommendation was made.

## C. Information systems

### WISP had adequate information system tools to support its work

20. Considering the large number of witnesses of concern to WISP, a robust information system is essential for effective management of victims and witnesses. WISP used Umoja and a specific database designed for its work. OIOS review of the database, discussions with WISP staff and a walk-through exercise showed that details of witnesses and the assistance rendered to victims and witnesses were kept adequately. The database had a module for enhanced protection of data relating to protected witnesses, which could only be accessed by very few authorized staff. WISP staff using the database had no concerns regarding its functionality. OIOS therefore concluded that the information system tools used by WISP were adequate.

## D. Regulatory framework

### WISP at The Hague needed to update the ICTY regulatory framework

21. The Hague branch of WISP used the ICTY regulatory framework (i.e., policies, guidelines and standard operating procedures). These had not been updated or adapted to the MICT situation, which had resulted in inconsistent application in a few cases because the procedures were either outdated or unsuitable for MICT since some of them had been in place for over 10 years.

**(2) MICT should update the regulatory framework for victim and witness management, initially put in place by ICTY, to ensure their relevance.**

*MICT accepted recommendation 2 and stated that it has developed new instruments and amended existing ones as necessary or desirable in line with its evolving practice. A review of the ICTY instruments applied mutatis mutandis has also been conducted to ascertain their continued relevance and, where necessary, any outdated information contained therein has been updated. The updated information has been disseminated to staff. Based on the action taken and evidence provided, recommendation 2 has been closed.*

## V. ACKNOWLEDGEMENT

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

(Signed) Eleanor T. Burns  
Director, Internal Audit Division  
Office of Internal Oversight Services

## STATUS OF AUDIT RECOMMENDATIONS

## Audit of victim and witness management at the Mechanism for International Criminal Tribunals

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	C/ O <sup>3</sup>	Actions needed to close recommendation	Implementation date <sup>4</sup>
1	MICT should consult with the Ethics Office to determine whether relevant staff in the Witness Support and Protection Unit involved in procurement of goods and services should be required to file an annual financial disclosure statement in terms of ST/SGB/2006/6.	Important	C	Action completed.	Implemented
2	MICT should update the regulatory framework for victim and witness management, initially put in place by ICTY, to ensure their relevance.	Important	C	Action completed.	Implemented

<sup>1</sup> Critical recommendations address critical and/or pervasive deficiencies in governance, risk management or control processes, such that reasonable assurance cannot be provided with regard to the achievement of control and/or business objectives under review.

<sup>2</sup> Important recommendations address important (but not critical or pervasive) deficiencies in governance, risk management or control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

<sup>3</sup> C = closed, O = open

<sup>4</sup> Date provided by MICT in response to recommendations.



# **APPENDIX I**

## **Management Response**

## Management Response

## Audit of victim and witness management in the Mechanism for International Criminal Tribunals

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	MICT should consult with the Ethics Office to determine whether relevant staff in the Witness Support and Protection Unit involved in procurement of goods and services should be required to file an annual financial disclosure statement in terms of ST/SGB/2006/6.	Important	Yes	Chief, WISP	Implemented	<p>Management recalls that it liaised with the Ethics Office on 17 August 2017. OIOS stated that this recommendation “remains open pending receipt of the response from the Ethics Office.”</p> <p>On 22 August 2017, the Ethics Office informed the MICT that the final determination of whether staff should participate in the UNFDP lies with the “relevant Head of Department or Office,” and urged us to “carefully consider the OIOS finding when assessing conflict of interest risk to assist in making a determination as to whether WISP staff members involved in the procurement of goods and services should be required to participate in the UNFDP.”</p> <p>After careful consideration and a close analysis of the type of conflict of interest concerns that might arise while procuring goods outside the usual procurement process, the MICT has determined that the participation of those WISP staff members engaging in such procurement in the UNFDP would not be the most effective means of addressing any potential conflict of interest. Given the low dollar amounts of the acquisitions involved, and the types of conflicts of interest we would envision procurement of</p>

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<sup>2</sup> Important recommendations address important (but not critical or pervasive) deficiencies in governance, risk management or 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 victim and witness management in the Mechanism for International Criminal Tribunals

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sub>2</sub>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p>this nature could create, the UNFDP's mechanisms would not likely suffice.</p> <p>The Mechanism has therefore decided that the best approach would be to require WISP staff engaging in procurement activities to sign an undertaking in which they acknowledge their obligations to, amongst others, "refrain from making any acquisition from an individual or vendor which would represent a conflict of interest."</p> <p>This undertaking has been signed by all affected WISP staff, except one who will sign the undertaking upon his return from annual leave.</p> <p>In light of the receipt of the response from the Ethics Office and the implementing action based on their advice, management believes that the Mechanism has sufficiently addressed the concerns raised by OIOS, and therefore requests that the recommendation be considered implemented.</p>
2	MICT should update the regulatory framework for victim and witness management initially put in place by ICTY to ensure their relevance.	Important	Yes	Chief, WISP	Implemented	Reported as implemented in paragraph 21 of the draft report.