INTERNAL AUDIT DIVISION

REPORT 2017/091

Audit of the political affairs programme in the United Nations Assistance Mission for Iraq

The Mission needed to improve planning, monitoring, and coordination with other United Nations system organizations operating in Iraq for effective implementation of its political mandate

20 September 2017
Assignment No. 2016/812/02

Audit of the political affairs programme in the United Nations Assistance Mission for Iraq

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of the political affairs programme in the United Nations Assistance Mission for Iraq (UNAMI). The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes over the management of the programme. The audit covered the period from 1 January 2015 to 31 December 2016 and reviewed the planning process and programme management, as well as coordination with other United Nations agencies in Iraq.

UNAMI undertook various efforts to implement its political mandate through its good offices. However, the Mission needed to improve its planning and monitoring processes, as well as its coordination with other United Nations system organizations operating in Iraq to ensure effective implementation of the political mandate.

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

- Establish an effective work planning process and measure progress against planned activities;

- Direct the Office of Political Affairs (OPA) to periodically conduct self-evaluations to assess the relevance, effectiveness and impact of its programme against expected accomplishments;

- Ensure that OPA maintains organized and complete records to support the activities and outputs reported in budget performance reports;

- Ensure that OPA implements procedures for all staff leaving the Office to submit handover reports; and

- Coordinate the work of OPA with the United Nations Country Team to avoid duplication of efforts.

UNAMI accepted the recommendations and has initiated action to implement them.

CONTENTS

Audit of the political affairs programme in the United Nations Assistance Mission for Iraq

I.   BACKGROUND

1.   The Office of Internal Oversight Services (OIOS) conducted an audit of the political affairs programme in the United Nations Assistance Mission for Iraq (UNAMI).

2.   The Security Council in its resolutions 2233 (2015) and 2299 (2016) maintained the mandate of UNAMI on key areas, including: (a) providing advice, support and assistance to the Government and the people of Iraq in advancing inclusive political dialogue and national reconciliation; and (b) facilitating regional dialogue between Iraq and its neighbours.

3.   The UNAMI Office of Political Affairs (OPA) has a lead role in providing advice and making recommendations to the Special Representative of the Secretary-General (SRSG) and the Deputy Special Representative for Political Affairs and Electoral Assistance (DSRSG-1) in developing, organizing, engaging and following up on various initiatives in furthering the Mission's core mandate. OPA plays a vital role as the Mission's interface with civil society and Government authorities, the diplomatic community and the United Nations Country Team (UNCT).

4.   OPA consists of two teams working on: (a) national reconciliation; and (b) monitoring and reporting. Both teams report to the Chief of Political Affairs (D-1) through their respective team leaders (P-5). The Chief Political Officer reports directly to the DSRSG-1. The Office comprised 62 authorized posts in 2016: 25 international staff, 25 national professional officers, and 12 local staff with estimated cost of $6.2 million. Budgets for training and travel of OPA staff in 2015 and 2016 were $484,755 and $322,624, respectively.

5.   Comments provided by UNAMI 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 management of the political affairs programme in UNAMI.

7.   This audit was included in the 2016 risk-based work plan of OIOS due to the criticality of the political affairs programme in the implementation of the UNAMI mandate.

8.   OIOS conducted this audit from November 2016 to February 2017. The audit covered the period from 1 January 2015 to 31 December 2016. Based on an activity-level risk assessment, the audit covered higher and medium risks areas in the political affairs programme, which included: (a) the planning process; (b) programme management; and (c) coordinated management.

9.   The audit methodology included: (a) interviews of key personnel; (b) reviews of relevant documentation; and (c) analytical reviews of data.

III.   OVERALL CONCLUSION

10.   UNAMI undertook various efforts to implement its political mandate through its good offices. However, there was a need for OPA to: (a) develop an effective work planning process; (b) periodically

conduct self-evaluations; (c) maintain organized and complete data to support activities and outputs; (d) implement handover procedures for separating staff; and (e) enhance coordination mechanisms with the UNCT.

IV.   AUDIT RESULTS

A.   Planning process

<u>The Mission needed to develop a concept of operations</u>

11.   Department of Peacekeeping Operations/Department of Field Support (DPKO/DFS) and Department of Political Affairs' (DPA) guidelines (January 2014) on Mission Concept requires UNAMI to develop a mission concept, which should be kept current. The DPA strategic plan also requires UNAMI to develop a clear conceptual framework for setting priorities among activities and to devise individual plans based on its specific mandates.

12.   UNAMI had not developed a mission concept of operations that encapsulated the overall approach and priorities for mandate implementation. This was attributed to inadequate strategic planning capacity at the Mission due to recruitment challenges. In the absence of the mission concept, UNAMI was guided by the SRSG's compact, mandate, result-based budgeting (RBB) documents and outcomes of senior management meetings. However, the Mission had not captured in a formal document its vision and strategy on how to: implement its Security Council mandate, set priorities and direct mission components to align and synchronize their activities therewith. Subsequent to the field visit, the Mission recruited a new mission planning officer in December 2016. DPKO/DFS also issued a policy on Planning and Review of Peacekeeping Operations in January 2017 that made it the responsibility of United Nations Headquarters (UNHQ) to develop mission concepts of operations. UNAMI was awaiting further guidance on whether special political missions are included in this new policy. In light of this, OIOS did not make a recommendation on this issue at this time.

<u>There was a need to develop an effective work planning process</u>

13.   The Secretary-General's bulletin on Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation (ST/SGB/2016/6) requires UNAMI to prepare annual work plans that include activities to be conducted and timeframes for completion of planned activities.

14.   OPA commenced the preparation of its 2016 work plan, which included: (i) goals; (ii) specific activities; (iii) assigned officers; and (iv) monthly schedules of the listed activities. However, OIOS interviews and reviews of pertinent records indicated the following:

a.   At the time of the field visit in November 2016, the work plan was still in draft stage although it had been presented to DSRSG-I for discussion in January 2016. There was also no evidence that the draft 2016 work plan was communicated to staff. OIOS interviews with current team leaders of OPA indicated that they were not aware of the draft plan;

b.   Indicators to measure the achievement of the planned activities against actual progress were not defined in the plan;

c.   Timeframes for completing planned activities were not indicated where applicable. Examples of activities without specific timeframe include: "come up with proposals acceptable to Iraq on

advertisements to locate the national archives"; and "map expectations of communities of national reconciliation".

d. OPA was not monitoring its work plan to measure the progress of planned activities in achieving the mandate of the Office.

15. The above was attributed to an inadequate process for preparing, discussing and approving work plans due to the volatile environment that could not be captured in a fixed work plan. In the absence of adequate planning however, OPA may have difficulty in effectively conducting its activities and directing staff, especially considering the high rate of staff turnover in the Office. In addition, OPA would not be able to measure implementation of the progress of its activities against set plans.

> **(1) UNAMI should establish an effective work planning process to ensure that the work plan of the Office of Political Affairs: (i) is approved and communicated to all staff; and (ii) provides performance indicators that are time-bound in order to measure progress against planned activities.**
>
> *UNAMI accepted recommendation 1 and stated that OPA had finalized, approved and shared its work plan with all staff members. Further improvement and update to the work plan including time-bound indicators would be implemented by March 2018. OPA would measure the progress of its performance against these indicators.* Recommendation 1 remains open pending receipt of evidence that an improved work planning process has been established.

B.   Programme management

There was a need to establish an effective system for monitoring programme implementation

16. The United Nations Regulations and Rules Governing Programme Planning require UNAMI to conduct self-evaluation of programmes to assess their effectiveness and impact. Also, the Secretary-General, in his ongoing management reform, has stressed the need strengthen evaluation to improve transparency.

17. OPA had not performed a self-evaluation of its programme to measure the relevance, effectiveness and impact of its activities. OPA considered the RBB framework, code cables sent to UNHQ, quarterly reports to the Secretary-General, and the SRSG's compact sufficient to comply with the requirement for self-evaluation. However, these did not meet the requirements of the Secretary-General's bulletin as the RBB performance indicators focused on outputs rather than outcomes, and the various reports submitted to UNHQ did not assess the relevance, quality and usefulness of individual outputs in achieving the programme objectives. In addition, the qualitative aspects of the Mission's work were not reflected in the RBB framework because of its quantitative emphasis. As a result, OPA missed an opportunity to: recognize its achievements, establish whether programme objectives were effectively met, and reorient its actions as necessary.

> **(2) UNAMI should direct the Office of Political Affairs to periodically conduct self-evaluations to assess the relevance, effectiveness and impact of its programme against expected accomplishments.**
>
> *UNAMI accepted recommendation 2 and stated that OPA would use existing frameworks, including the RBB and the integrated strategic framework, to conduct self-evaluations. OPA would also review the work plan on a trimester basis to help evaluate overall accomplishments.*

> Recommendation 2 remains open pending receipt of a copy of the results of the first self-evaluation conducted.

OPA needed to maintain organized and complete performance data

18.   The United Nations RBB guidelines require all missions to submit portfolios of evidence as part of their annual performance report, which should support their reported activities and outputs. Performance data should be captured and stored systematically for efficient retrieval, analysis and to serve as audit trail for monitoring progress on activities and projects.

19.   OIOS noted efforts reported by OPA to implement the mandate related to political dialogue. Over 110 and 240 meetings to promote political dialogue were held by the SRSG and DSRSG-I in 2015 and 2016 respectively, with senior government officials, Council of Representatives, religious and minority leaders, governors, embassy envoys and other stakeholders to advance the mandate. OPA staff provided talking points and served as note takers in the high-level meetings. OPA compiled inputs for the SRSG's briefings to the Security Council and Secretary-General's quarterly report on Iraq. In addition, upon request of the Government, OPA provided advice on various pieces of legislation to support the constitution and assisted in the passing of 6 out of 30 draft bills.

20.   UNAMI reported expected accomplishments and outputs in the 2016 budget performance report. However, the meetings conducted and outputs reported were not adequately supported with evidences that were properly organized to establish an audit trail. OPA explained that it was not possible to document every effort of OPA as some issues involved confidential matters. Nevertheless, adequate records needed to be maintained to support the Mission's activities, and classified according to the requirements of the Secretary-General's bulletin on information sensitivity, classification and handling (ST/SGB/2007/6). Inadequate attention to establishing a portfolio of evidence resulted in difficulty in determining the performance of reported activities in support of expected accomplishments.

> **(3) UNAMI should implement measures to ensure that the Office of Political Affairs maintains organized and complete records to support the activities and outputs reported in budget performance reports.**
>
> *UNAMI accepted recommendation 3 and stated that OPA was updating a shared drive to include organized and complete records of OPA's activities reported in budget performance reports. This shared drive would be updated on a regular basis by a designated staff member of the section.* Recommendation 3 remains open pending receipt of evidence that OPA has fully updated its shared drive and kept the contents current.

Need to implement system of handover notes

21.   The DPA guidance on Handover requires staff members leaving the Mission to submit handover notes to their supervisor and successor to provide them with key knowledge and information regarding the status of activities so that the transition period is as short and smooth as possible.

22.   Between July 2015 and October 2016, 10 out of 24 international staff in OPA left the Mission. The staff movement involved section chiefs and political affairs officers. However, the Office did not require these personnel to prepare handover notes or reports to facilitate continuation of their work. For example, the Office's 2016 work plan proposed by the Deputy Director to the DSRSG-I in January 2016 remained in draft when the Deputy went on long leave. Inadequate attention to preparation of handover notes resulted in missed opportunity to learn from the challenges and best practices of the departing staff, and

communication of key developments such as status of recent and current projects, reports and meetings and contacts with interlocutors to the successor.

> **(4) UNAMI should take action to ensure that the Office of Political Affairs implements procedures for all staff leaving the Office to submit handover reports to ensure short and smooth transition of responsibilities.**
>
> *UNAMI accepted recommendation 4 and stated that OPA would complete procedures requiring OPA staff members to submit handover notes when they leave the office permanently or temporarily.* Recommendation 4 remains open pending receipt of the completed procedures.

C.   Coordinated management

<u>There was a need to enhance coordination with the UNCT</u>

23.   The United Nations Policy on Integrated Assessment and Planning requires integrated missions to put in place mechanisms for joint information sharing, analysis, planning, decision-making, coordination and monitoring to be reflected in the Integrated Strategic Framework (ISF).

24.   OIOS noted that the Mission had an ISF and an approved United Nations Development Assistance Framework (UNDAF) for 2015-2019 signed between the Republic of Iraq, the SRSG and the UNCT to underscore their joint commitment in fulfilling the UNDAF goals, i.e., the enhancement of social cohesion in Iraq through the United Nations system's strategic support. OIOS also noted that a National Reconciliation Task Force (NRTF) was created in June 2016 consisting of heads of UNAMI substantive units and selected United Nations agencies, and coordinated by the Integrated Coordination Office for Development and Humanitarian Affairs. However, a review of pertinent records and interviews indicated ineffective coordination as described below:

   a. Governorate Liaison Officers deployed across Iraq to serve as UNAMI's direct channel of communication with provincial authorities mentioned that there was little or no communication and coordination with the UNCT in the engagement of local community interlocutors.

   b. NTRF minutes dated 5 June and 17 October 2016 indicated that one United Nations agency and OPA duplicated each other in the area of national reconciliation, and other agencies were engaging in national reconciliation activities without coordinating with OPA. In the 13 December 2016 NRTF meeting, there was a proposal to develop an integrated strategy on the roles of the different agencies that are contributing to national reconciliation; however, the draft strategy was yet to be finalized.

   c. Coordination activities with the country team were not included in the work plan of OPA.

25.   Inadequate coordination of OPA activities with UNCT led to duplication of efforts as well as missed opportunities for synergy to deliver services as "One UN". This occurred because UNAMI did not adequately plan and follow through on action items that required cooperation and coordination of all members of the United Nations family operating in Iraq.

> **(5) UNAMI should, in consultation with the United Nations Country Team, develop a plan to effectively coordinate the work of the Office of Political Affairs with the Country Team to avoid duplication of efforts.**

> *UNAMI accepted recommendation 5 and stated that OPA had identified areas of concern but relied on the mechanism in place for UNAMI-UNCT coordination, i.e. the NRTF, to handle a wide range of issues. The NRTF had prepared a draft UNAMI-UNCT integrated strategy for national reconciliation, which would be implemented soon. OPA would further improve the coordination mechanism as deemed necessary.* Recommendation 5 remains open pending receipt of evidence of efforts made to enhance coordination with the UNCT.

V.   ACKNOWLEDGEMENT

26.   OIOS wishes to express its appreciation to the management and staff of UNAMI 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 the political affairs programme in the United Nations Assistance Mission for Iraq

Rec. no.	Recommendation	Critical[1]/ Important[2]	C/ O[3]	Actions needed to close recommendation	Implementation date[4]
1	UNAMI should establish an effective work planning process to ensure that the work plan of the Office of Political Affairs: (i) is approved and communicated to all staff; and (ii) provides performance indicators that are time-bound in order to measure progress against planned activities.	Important	O	Submission of evidence that an improved work planning process has been established.	1 March 2018
2	UNAMI should direct the Office of Political Affairs to periodically conduct self-evaluations to assess the relevance, effectiveness and impact of its programme against expected accomplishments.	Important	O	Submission of a copy of the results of the first self-evaluations conducted.	1 March 2018
3	UNAMI should implement measures to ensure that the Office of Political Affairs maintains organized and complete records to support the activities and outputs reported in budget performance reports.	Important	O	Submission of evidence that OPA has fully updated its shared drive and kept the contents current.	1 March 2018
4	UNAMI should take action to ensure that the Office of Political Affairs implements procedures for all staff leaving the Office to submit handover reports to ensure short and smooth transition of responsibilities.	Important	O	Submission of completed procedures requiring OPA staff members to submit handover notes when they leave the office.	1 June 2018.
5	UNAMI should, in consultation with the United Nations Country Team, develop a plan to effectively coordinate the work of the Office of Political Affairs with the Country Team to avoid duplication of efforts.	Important	O	Submission of evidence of efforts made to enhance coordination with the UNCT.	1 July 2018.

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[1] 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.

[2] 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.

[3] C = closed, O = open

[4] Date provided by UNAMI in response to recommendations.

APPENDIX I

Management Response

Date: 24 Aug 2017
Ref.: CMS-017/025

To: Ms. Muriette Lawrence-Hume
Chief, New York Audit Service
Internal Audit Division, OIOS

From: Mr. Maqbool Mohammad
Chief Mission Support
United Nations Assistance Mission for Iraq

Subject: <u>UNAMI Management Response to the Draft Report on an Audit of the Political Affairs Programme in the United Nations Assistance Mission for Iraq (Assignment No. AP2016/812/02)</u>

1. UNAMI refers to your received draft report dated 10 August 2017 on the above-mentioned audit of the Political Affairs Programme in UNAMI.

2. UNAMI has reviewed your draft report and has accepted all 5 recommendations.

3. Please find attached UNAMI's Management Response including action plan with target dates and the title of the individual responsible for implementing the recommendations in Appendix I.

4. UNAMI takes this opportunity to thank you for the positive collaboration and guidance.

CC: Mr. Gyorgy Busztin, Deputy SRSG for Political Affairs and Electoral Assistance, UNAMI
Mr. Mark Rutgers, Chief of Staff, UNAMI
Mr. Manoj Mathew, Director of the Office of Political Affairs, UNAMI
Mr. Saeed Ahmed, Senior Administrative Officer, UNAMI
Mr. Ferdinand Schafler, Audit Focal Point, UNAMI
Mr. Zulfiqar Gill, Chief, Resident Audit Office Kuwait, Internal Audit Division, OIOS
Ms. Cynthia Avena-Castillo, Professional Practices Section, Internal Audit Division, OIOS

APPENDIX I

Management Response
Audit of the political affairs programme in the United Nations Assistance Mission for Iraq

Rec. no.	Recommendation	Critical[5]/ Important[6]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNAMI should establish an effective work planning process to ensure that the work plan of the Office of Political Affairs: (i) is approved and communicated to all staff; and (ii) provides performance indicators that are time-bound in order to measure progress against planned activities.	Important	Yes	OPA Director	To be completed by 01 March 2018	OPA's work plan has been finalized in accordance with SCR2367 (2017), approved by the OPA Director, and shared with all OPA staff members as a result of thorough consultation with them. Further improvement and update on the work plan will be implemented by March 2018, including in light of time-bound indicators. Performance indicators are included in the OPA work plan in relation to both reporting mechanisms and projects implementation. OPA will measure the progress of its performance to this end.
2	UNAMI should direct the Office of Political Affairs to periodically conduct self-evaluations to assess the relevance, effectiveness and impact of its programme against expected accomplishments.	Important	Yes	OPA Director	To be completed by 01 March 2018	In addition to the work plan, OPA will use other existing frameworks, including the RBB and the Integrated Strategic Framework, as a tool to conduct self-evaluations to assess the relevance, effectiveness and impact of its programmes against expected accomplishments. A review of the work plan will be conducted on a trimester basis to help evaluate the overall accomplishments.

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[5] 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.

[6] 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.

3	UNAMI should implement measures to ensure that the Office of Political Affairs maintains organized and complete records to support the activities and outputs reported in budget performance reports.	Important	Yes	OPA Director	To be completed by 01 March 2018	The work is in progress. OPA has organized and updated a shared drive. This shared drive, to be updated on a regular basis by a designated staff member of the section, includes organized and completed records of OPA's activities reported in budget performance reports.
4	UNAMI should take action to ensure that the Office of Political Affairs implements procedures for all staff leaving the Office to submit handover reports to ensure short and smooth transition of responsibilities.	Important	Yes	OPA Director	Procedures have been established and to be completed by 01June 2018.	OPA staff members submit handover notes every time they leave the office for reappointment, reassignment, resignation, special leave or even for a rest & recuperation. Records of handover notes are maintained on the shared drive to ensure short and smooth transition.
5	UNAMI should, in consultation with the United Nations Country Team, develop a plan to effectively coordinate the work of the Office of Political Affairs with the Country Team to avoid duplication of efforts.	Important	Yes	OPA Director	Mechanism has been agreed upon and the work to be completed by 01 July 2018.	OPA has identified areas concerned and relies on the mechanism in place for UNAMI-UNCT coordination, i.e. the National Reconciliation Task Force (NRTF), to handle a wide range of issues, including, but not limited to, a security sector reform, disputed internal boundaries, minorities, and women involvement. OPA will further improve this mechanism as deemed necessary. The NRTF, which meets on a monthly basis for regular updates to avoid duplication of activities, prepared a draft UNAMI-UNCT integrated strategy for national reconciliation. The strategy has been approved by the leadership and to be implemented soon.