



INTERNAL AUDIT DIVISION

REPORT 2018/121

Audit of the United Nations Counter-Terrorism Centre

The Centre made important advances in establishing processes and systems for the management of its activities but needed to improve efficiency, effectiveness and transparency in areas of strategic planning and organization, resource mobilization and project management

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Audit of the United Nations Counter-Terrorism Centre

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of the United Nations Counter-Terrorism Centre (UNCCT) within the United Nations Office of Counter-Terrorism (UNOCT). The objective of the audit was to assess the adequacy and effectiveness of UNCCT strategic planning, funding arrangements, and project management. The audit was conducted from March to August 2018 and covered the activities of UNCCT from January 2016 to July 2018 related to the implementation of the UNCCT counter-terrorism capacity-building programme.

With a growing programme of work, expanded responsibilities, and recent organizational changes, UNCCT made important advances in establishing processes and systems for the management of its counter-terrorism activities. In particular, since the appointment of the Under-Secretary-General for Counter-Terrorism and the transfer of UNCCT to UNOCT in 2017, a number of important steps were taken to improve the capacity of UNCCT. These include the establishment of structures for better planning and oversight of the UNCCT programme, mechanisms for enhanced coordination and coherence of UNCCT activities with those of other United Nations partners, as well as improved relations with external donors. However, additional attention was required to further improve the efficiency, effectiveness and transparency of the management of capacity-building projects.

OIOS made 12 recommendations. To address issues identified in the audit, UNOCT needed to:

- Review and update the UNCCT 5-Year Programme to incorporate recent developments, and finalize and communicate an operational/work plan to implement it;
- Enhance the use of the matrix of United Nations counter-terrorism projects and activities to catalogue the mandates and activities of relevant counter-terrorism actors and partners and analyze any gaps and overlaps in coverage;
- Work with Member States to develop a plan to review the role, membership, working methods and reporting needs of the UNCCT Advisory Board;
- Improve qualitative and quantitative reporting of UNCCT programme performance and impact;
- Finalize a strategy and plan for sustainable resource mobilization across all activities of UNOCT, including the capacity-building activities undertaken by UNCCT;
- Clarify the roles of individual project managers of UNCCT, the External Relations and Communications Section, and other parts of UNOCT in the resource mobilization process;
- Clarify the structure of UNOCT and the functions of its various organizational components, including UNCCT;
- Clarify the roles and responsibilities of project managers within UNCCT;
- Refine and finalize the standard operating procedures for developing and approving new UNCCT projects;
- Develop and implement a strategy and plan for equipping staff with the skills necessary to manage UNCCT projects;
- Implement an enhanced system to track and manage UNCCT capacity-building projects; and
- Implement a mechanism to centralize recording and dissemination of project results, lessons learned and good practices arising from the management and implementation of UNCCT capacity-building projects.

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

CONTENTS

	<i>Page</i>
I. BACKGROUND	1
II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY	1-2
III. AUDIT RESULTS	2-15
A. Strategic planning and performance reporting	2-8
B. Resource mobilization	8-10
C. Project management	10-15
IV. ACKNOWLEDGEMENT	15
ANNEX I Status of audit recommendations	
APPENDIX I Management response	

Audit of the United Nations Counter-Terrorism Centre

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the United Nations Counter-Terrorism Centre (UNCCT).
2. Building on elements proposed by the Secretary-General in his 2 May 2006 report, *Uniting against Terrorism: Recommendations for a Global Counter-Terrorism Strategy*, the General Assembly, in its resolution 60/288 dated 8 September 2006, adopted the Global Counter-Terrorism Strategy (GCTS), which contains four pillars of focus, namely: a) addressing the conditions conducive to the spread of terrorism; b) measures to prevent and combat terrorism; c) measures to build states' capacity to prevent and combat terrorism and to strengthen the role of the United Nations system in that regard; and d) measures to ensure respect for human rights for all and the rule of law as the fundamental basis for the fight against terrorism.
3. Through the GCTS, all Member States agreed to a common strategic and operational approach to counter-terrorism and acknowledged that the question of creating an international centre could be considered as part of the international efforts to counter-terrorism. Consequently, UNCCT was launched in 2011 through an initial voluntary contribution of \$10 million from the Government of the Kingdom of Saudi Arabia (followed by a further contribution of \$100 million in 2013) to promote international counter-terrorism cooperation and to support, particularly through the design and implementation of counter-terrorism capacity-building projects, Member States in the implementation of all four pillars of GCTS.
4. As was welcomed by the General Assembly through resolution 66/10 of 18 November 2011, UNCCT was initially established within the Counter-Terrorism Implementation Task Force Office (CTITF Office) in the Department of Political Affairs (DPA). In June 2017, the General Assembly (through the adoption of resolution 71/291) approved the proposal by the Secretary-General to move the CTITF Office and UNCCT (including its staff and resources) from DPA to a new United Nations Office of Counter-Terrorism (UNOCT), to be headed by a new Under-Secretary-General reporting directly to the Secretary-General.
5. Under these new arrangements, UNCCT serves as the capacity-building arm of UNOCT through which UNOCT implements its role of "strengthening the delivery of United Nations counter-terrorism capacity-building assistance to Member States". At the time of the audit, UNCCT was implementing 32 projects costing approximately \$21 million.
6. As at 30 June 2018, there were 63 staff positions within UNOCT, out of which 28 were directly within UNCCT. Fifty-five of the 63 UNOCT positions (and all 28 UNCCT positions) are funded through extrabudgetary resources. Over the past five years, the Trust Fund for Counter-Terrorism (through which UNCCT is funded) has received contributions totaling \$132 million from more than 20 contributors.
7. Comments provided by UNOCT are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

8. The objective of the audit was to assess the adequacy and effectiveness of UNCCT strategic planning, funding arrangements, and project management.
9. This audit was included in the 2018 risk-based work plan of OIOS due to the risks associated with the management of a portfolio of projects of the size entrusted to UNCCT.

10. OIOS conducted this audit from March to August 2018. The audit covered the activities of UNCCT from January 2016 to July 2018. Based on an activity-level risk assessment, the audit covered higher and medium risk areas related to the implementation of the counter-terrorism capacity-building programme by UNCCT, which included: strategic planning and performance reporting; resource mobilization; and project management.

11. The audit methodology included: more than 75 structured and unstructured interviews with almost all personnel within UNCCT and other parts of the wider UNOCT and Executive Office of DPA, as well as with Member State representatives; reviews of relevant background documentation; comparative analyses of good practices in project management and capacity-building support structures in similar entities within the United Nations; detailed analytical reviews and testing of data relating to UNCCT capacity-building projects; and review and analysis of UNCCT and UNOCT structure, organization and financing, including reporting of financial and project performance.

12. OIOS reviewed approximately 70 completed and ongoing UNCCT capacity-building projects, conducting detailed analysis of 30 projects ongoing during 2018, examining and assessing materials related to: i) project conception and design; ii) project logical frameworks, indicator baselines and targets, and performance monitoring and evaluation methodologies; iii) preparation of project budgets and cost plans; and iv) project performance reports.

13. Given the relatively recent creation of UNOCT, the audit did not examine in detail the broader questions of the management of the other parts of UNOCT. However, some questions pertaining to the structure and functions of UNCCT, and its relationships with other parts of UNOCT, were addressed where these were relevant to the audit objective.

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

III. AUDIT RESULTS

A. Strategic planning and performance reporting

A1. Overall strategic vision and programmatic direction

UNCCT strategic plans should be reviewed and updated in light of recent developments in the counter-terrorism architecture

15. Guided by the GCTS, as well as the Secretary-General's 2014 Vision Statement on its role, UNCCT developed a strategic 5-Year Programme in 2016 that has guided its capacity-building activities by setting four broad outcomes for the capacity-building work of UNCCT, which are aligned with the four pillars of the GCTS:

- Prevent/Counter Violent Extremism (relating to Pillar I of the GCTS)
- Combatting terrorism (relating to Pillar II of the GCTS)
- Human Rights & Victims (relating to Pillar IV of the GCTS)
- International cooperation (relating to Pillar III of the GCTS)

16. There have since been significant developments in the United Nations counter-terrorism architecture, most pertinently the creation of UNOCT (incorporating UNCCT) and the recent sixth review of GCTS by the General Assembly in 2018. Despite these developments, the 5-Year Programme has not been reviewed (and, if necessary, updated) to ensure that it remains aligned with current whole-of-UNOCT

priorities. Such a review and update would be consistent with requests by the General Assembly that UNCCT ensure its strategies and associated programme of work in implementing the GCTS remain relevant and contemporary, and that capacity-building projects are directed towards the integrated and balanced implementation of all pillars of the GCTS.

17. Consequently, during the audit, many UNCCT staff expressed a desire for more practical direction on the overall strategic vision and priorities of UNCCT and UNOCT to help guide the conception and development of their capacity-building projects. Additional guidance was needed not only on the broad thematic areas on which capacity-building efforts should be focused, but also the nature of the activities to be undertaken (such as the mix of stand-alone training or workshops, versus the implementation of ongoing curricula-based training programmes or centres).

18. UNOCT has recently drafted a catalogue of the priorities and guiding principles for the future work of UNOCT that the Under-Secretary-General for Counter-Terrorism has outlined since the beginning of his tenure in September 2017. This should be finalized and used as a basis to update the UNCCT 5-Year Programme. In addition, an updated operational/work plan needs to be prepared that provides direction to individual project managers on the means by which the UNCCT 5-Year Programme will be implemented. Such an operational plan should describe how, through the suite of potential UNCCT projects, progress will be made towards achieving UNOCT and UNCCT strategic objectives. It would also provide further direction to project managers in assessing whether new project concepts are likely to contribute to the achievement of overall strategic objectives and allow the weighing and prioritization of different project proposals against the operational/work plan in a coordinated manner.

(1) UNOCT should: (i) review and update the UNCCT 5-Year Programme to ensure that it incorporates developments since its preparation and remains aligned with current whole-of-UNOCT priorities; and (ii) finalize and communicate its operational/work plan to ensure that UNCCT project managers are provided with adequate direction to implement the Programme. The plan should include detailed information on areas where project activities should be focused and the scale, scope and timeframe for such capacity-building efforts.

UNOCT accepted recommendation 1 and advised that it would update the 5-Year Programme and had already initiated a consultative process with the Advisory Board to determine current priorities through expert- and ambassadorial-level meetings of the Advisory Board. UNOCT had also developed its work plan and guided UNCCT to develop a work plan for its capacity-building work. Recommendation 1 remains open pending receipt of the updated 5-Year Programme and the comprehensive UNCCT operational/work plan.

A2. UNCCT coordination with other actors

More formal analysis of gaps in delivery would enhance the relevance and impact of the capacity-building programme

19. UNCCT has instituted a variety of mechanisms through which it engages with Member States and other partners. These include: the Secretary-General's reports on the activities of the United Nations system in implementing the GCTS, regular reporting and interactions with the Advisory Board (established as part of the initial contribution that created UNCCT), CTITF Working Groups (and the newly established United Nations Global Counter-Terrorism Coordination Compact¹), as well as other interactions between UNCCT

¹ The United Nations Global Counter-Terrorism Coordination Compact is an agreed framework between the Secretary-General and heads of CTITF entities (comprising the heads of 36 United Nations entities plus Interpol and the World Customs Organization). A list of entities can be found at <https://www.un.org/counterterrorism/ctitf/en/structure>.

and relevant partners, including donor states to the Trust Fund for Counter-Terrorism. Additionally, following the adoption of Security Council resolution 2396 (2017) concerning the mandate of the Counter-Terrorism Committee Executive Directorate (CTED), UNOCT also began to expand its cooperation with CTED on the identification of priority capacity-building needs of Member States.

20. The creation of the United Nations Global Counter-Terrorism Coordination Compact provides an opportunity to enhance and better use the existing “CTITF Matrix of UN Counter-Terrorism Projects and Activities” to further guide the work of UNCCT. While the current matrix lists the various projects (grouped within each of the four pillars of the GCTS) undertaken by CTITF entities, it does not include information on the linkages between the respective counter-terrorism mandates and activities of other United Nations System entities, or on identified areas of capacity-building needs that would allow an analysis of gaps and overlaps in coverage. Such analyses would enable UNCCT to better ensure that proposed activities address identified capacity-building needs and gaps and that capacity-building projects are more broadly undertaken by Global Counter-Terrorism Coordination Compact entities in a manner that aligns with their respective comparative advantages.

(2) UNOCT should enhance its use of the matrix of United Nations counter-terrorism projects and activities to provide a more formal mechanism for cataloguing the mandates and activities of relevant counter-terrorism actors and partners and analyzing gaps and overlaps in coverage.

UNOCT accepted recommendation 2 and stated that it had initiated the building of a matrix of United Nations counter-terrorism projects, which would ensure that UNCCT makes better use of the matrix across Global Compact entities to avoid overlaps in its capacity-building work and to manage its donor relations efficiently. Recommendation 2 remains open pending receipt of the enhanced matrix.

UNCCT should develop plans to review the role, membership, working methods and information requirements of the UNCCT Advisory Board

21. UNCCT benefits from the advice of an Advisory Board consisting of 21 Member States, with the European Union as guest member. The Advisory Board provides advice to UNCCT on its capacity-building programme of work, including on the UNCCT budget, programmes, projects and proposals.

22. UNCCT reports on a quarterly and annual basis to the Advisory Board. Since its first meeting in April 2012, there have been 16 meetings of the Advisory Board (most recently in Riyadh in April 2018). Members of the Advisory Board are appointed for a three-year term, with the original existing members recently reappointed for a third term in 2018.

23. Since the creation of the Advisory Board, UNOCT has been established, incorporating UNCCT as well as undertaking some of its capacity-building projects. For example, both the Policy and Coordination Unit and Office of the Under-Secretary-General are responsible for the implementation of some UNCCT capacity-building projects, and contributions to UNCCT are used to fund projects (and human resource costs, more generally) that support UNOCT functions. This has potentially resulted in an extension of the Advisory Board’s oversight role beyond UNCCT activities, as envisaged in its terms of reference. In addition, some Member States have made contributions to the Trust Fund for Counter-Terrorism to support UNOCT as a whole (not just the capacity-building work of UNCCT). Both UNCCT and the members of the Advisory Board have acknowledged the need to review the role, membership and reporting needs of the Advisory Board, as well as its relationship to other intergovernmental advisory and governance mechanisms related to the work of UNCCT.

24. At the latest meeting of the Advisory Board, UNCCT committed to undertake “consultations with Advisory Board members on a possible revision of the Board’s Terms of Reference to ensure that they fully reflect the responsibilities of the Board members, as well as the purview of the Advisory Board as it relates to contributions to the Trust Fund for Counter-Terrorism”. Part of this process would be a consideration of whether the Advisory Board “should have governing responsibilities for certain functions”, as well as of the working methods and information and reporting needs of the Advisory Board in fulfilling its revised functions. However, UNCCT was yet to develop a clear plan and timetable for undertaking the consultations.

(3) UNOCT should work with Member States to develop a clear plan for a review of the role, membership, working methods and reporting needs of the UNCCT Advisory Board.

UNOCT accepted recommendation 3 and stated that it had already initiated the process. Recommendation 3 remains open pending receipt of the plan.

A3. Monitoring and reporting of overall programmatic results

An assessment of overall UNCCT programmatic performance should be facilitated with improved qualitative and quantitative information

25. UNCCT has developed various mechanisms for formal reporting of its activities, including through the quarterly and annual reports to the Advisory Board, as well as other reports to legislative bodies. UNCCT also provides significant narrative information on its activities and achievements for individual projects. In addition, UNCCT utilizes its website to make information available on its activities, as well as on some of the outputs of its work. However, a more comprehensive understanding of UNCCT programmatic-level performance has been hindered partly by the currently limited systematic monitoring, evaluation and reporting by UNCCT.

26. In May 2017, UNCCT finalized a Programme Results Framework to facilitate the systematic monitoring of progress in achieving the outputs and outcomes of the 5-Year Programme. Along with the recruitment of a dedicated monitoring and evaluation officer, UNCCT plans to monitor progress against both programme outputs and outcomes, and to integrate the results in UNCCT reporting. This would also better support the UNOCT Programme Review Board (PRB, established at the end of 2017) to review progress against the Programme Results Framework, by providing it with the information needed to assess overall achievements not only at the individual project level, but also across core activities and the four pillars of the GCTS. (To date, the primary focus of the PRB has been dedicated to programmatic review and advice on individual project proposals.)

27. As UNCCT begins to implement its Programme Results Framework, OIOS also notes the following additional improvements that should be considered:

- There is a need for a clearer presentation of information on the performance of its suite of projects in contributing to the programmatic outputs and outcomes of its work, including a formal approach for determining the means by which project-level performance and outcomes are assessed and which projects will be subject to formal evaluation. (No such formal project evaluations have yet been conducted.) The current narrative and qualitative style of reporting makes it difficult and cumbersome to assess the extent to which individual projects, and the overall UNCCT programme of activities, are contributing to UNCCT and UNOCT strategic objectives and to the overall GCTS. In this regard, UNCCT pointed to the need to coordinate UNCCT evaluation of project impact with the work of the Counter-Terrorism Executive Directorate, which is tasked with assisting the

Security Council Counter-Terrorism Committee in the latter's assessments of Member State counter-terrorism efforts.

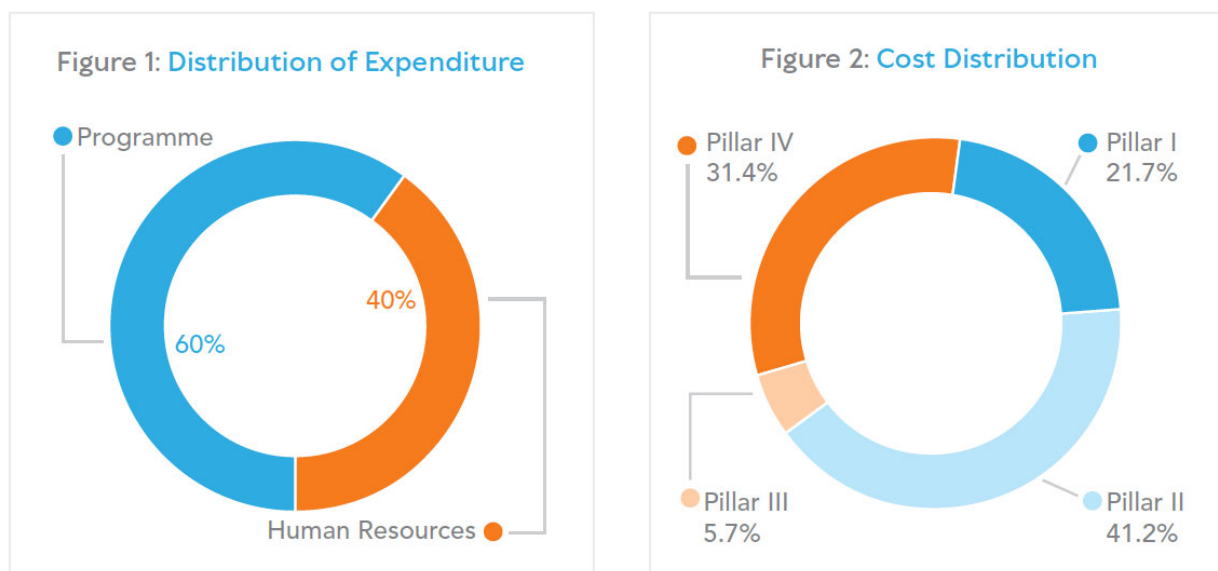
- Improved reporting should include indicators on the timeliness of scheduled activities, the delivery of actual versus anticipated products, and the effectiveness and impact of project activities.² This information could then be better consolidated and graphically presented in a way that allows a reader to more readily assess performance. Such reporting could also include comparisons from previous years to better facilitate an assessment of year-on-year performance.
- Greater quantitative information on UNCCT operational and financial performance for individual projects, and across its capacity-building programme overall, was required to enhance transparency and the decision-making process. UNCCT currently provides aggregated information on budgeted resources and expenditures for projects within each of the four pillars (see Figure 1); however, there is no further description providing insights into the nature of the costs or the extent to which they could be seen as directly or indirectly related to capacity-building project activities.
- Currently the “implementation rate” (presented as a measure of actual versus expected expenditure across projects) is calculated using the released budgets for a given year. Since the released budget in a given year may often be less than the total budget for a particular project (either because the project is conducted over multiple years, or because expenditure for the project will be less than anticipated), calculation and presentation of the implementation rate in this way provides only a limited insight as to relative status of implementation of projects as against their originally approved budgets, as well as against their anticipated schedule.
- Coupled with greater explanation of the makeup of reported budgets and costs, the development of additional indicators, such as the ratio of project management staff to the number or size of projects managed, or the ratio of UNCCT project management to other UNOCT staff supported by UNCCT funds could also provide information for a more comprehensive and fair assessment of performance.

28. These improvements are especially important given the recent request by the General Assembly that the Secretary-General report in a manner that enables a more meaningful review of the United Nations counter-terrorism architecture, including transparency in the selection and funding of projects and their impact, at the seventh biennial review of the GCTS in 2020 (A/RES/72/284). Improved reporting mechanisms will also inform the report requested by the General Assembly (by May 2019) on concrete recommendations and options on ways to assess the impact of and progress in the implementation of the GCTS.

29. The creation of the Strategic Planning and Programme Support Section (SPPSS) at the end of 2017 promises to provide an avenue for improved strategic planning, programme oversight, and monitoring and evaluation of the suite of UNCCT projects. However, the overall aims, functions and working methods of SPPSS have not yet been clearly defined and communicated to staff across UNCCT.

² Although some projects have developed a schedule or timetable of activities, the level of detail is mixed and this information is not routinely reported as a means of analyzing the quality of project management or for identifying common challenges or reasons for delay in project implementation.

Figure 1—Financial information presented in the 2017 UNCCT Annual Report to the Advisory Board



PROGRAMME PERFORMANCE BY PILLAR (in United States Dollars)				
PILLAR	DESCRIPTION OF PILLAR	BUDGET	EXPENDITURES	IMPLEMENTATION RATE
Pillar I	Preventing and Countering Violent Extremism	2,932,960	2,397,330	82%
Pillar II	Combatting Terrorism	6,495,894	4,558,308	70%
Pillar III	Supporting International Cooperation on Counter-Terrorism	1,181,136	633,804	54%
Pillar IV	Human Rights and Victims	4,120,777	3,467,362	84%
TOTAL		14,730,768	11,056,804	75%

Source: Extracted from 2017 UNCCT Annual Report to the Advisory Board, p. 103.

- (4) UNOCT should develop a system for improved qualitative and quantitative reporting of UNCCT programme performance and impact, including: (a) establishing mechanisms for determining post-project evaluation and impact assessment; (b) expanding the suite of performance indicators; (c) refining the detail of financial information provided on capacity-building projects; and (d) defining the overall aims, functions and working methods of the Strategic Planning and Programme Support Section.**

UNOCT accepted recommendation 4 and stated that it had initiated its change management process, which includes business process improvements incorporating development of evaluation criteria and standard operating procedures (SOPs) in relevant areas of operations. UNOCT had taken steps to improve the availability of financial information to project managers. In addition, a number of staff had successfully completed the foundation level of PRINCE2 training, and the methodology would be used to improve project management. Furthermore, the recently recruited monitoring and evaluation officer would provide expertise in developing improved indicators. Recommendation 4 remains open

pending receipt of evidence that the system for improved qualitative and quantitative reporting of UNCCT programme performance and impact has been developed.

B. Resource mobilization

There was a need to finalize the strategy and plan for the sustainable financing of UNCCT capacity-building activities that also clarifies the funding arrangements for the support of the work of UNOCT

30. The General Assembly has frequently encouraged Member States to provide funding for the implementation of the GCTS, most recently in its resolution following the sixth biennial review of the GCTS, wherein it underlined the importance of providing the resources necessary for the implementation of capacity-building projects by UNCCT.

31. Diversification of funding has been a key priority for UNCCT over recent years. Despite an increase in the number of donors (10 donors provided around \$4.6 million in new extrabudgetary resources to UNCCT in 2017, compared with \$1.7 million from 9 donors in 2016), UNCCT continues to rely heavily on the significant funds provided by one major donor. Furthermore, based on estimates of planned expenditures during 2018, a balance of around \$66 million will be available to support the work of UNCCT in future years. To maintain its targeted rate of expenditure of around \$20 million per annum, UNCCT will need to undertake a significant expansion of efforts to secure funding to avoid exhausting the balance of its available resources.

32. To better coordinate contact with donors and secure voluntary contributions, UNOCT established the External Relations and Communications Section (ERCS) at the end of 2017, headed by a P5 donor relations expert (supported by an existing Public Information Officer within UNOCT). A key initial task of this section is to develop a resource mobilization strategy for UNOCT, not just those relating to the capacity-building functions of UNCCT. One proposal that formed a key part of the strategy is the development of a multi-year appeal for engagement with donors. Such an approach is consistent with the reports of the Joint Inspection Unit that there has been a recent shift across United Nations System organizations from looking upon raising resources in purely transactional terms, to engaging in more lasting relationships with “donors as partners that require attentive nurturing through effective communication strategies”.³

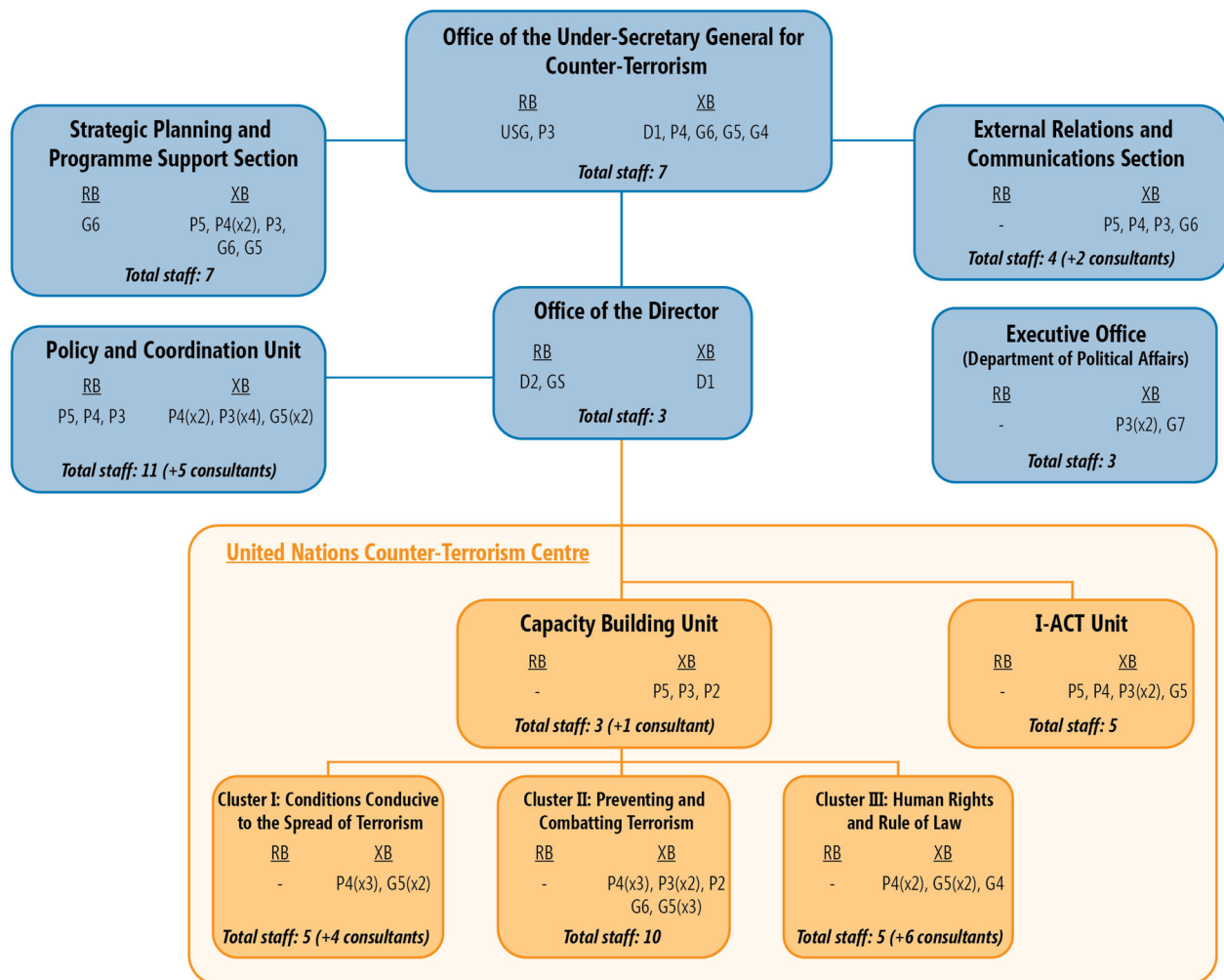
33. UNOCT advised that the development of the resource mobilization strategy and multi-year appeal had been delayed, pending further review of the outcomes of the sixth biennial review of the GCTS and completion of the UNOCT workplan. Now that the sixth review has been conducted, a clear timetable is needed for the development of a strategy and plan for sustainable resource mobilization. Such a strategy should also deal with questions such as the permissible use of extrabudgetary resources provided to the Trust Fund for Counter-Terrorism (in particular the significant funds that have been earmarked for UNCCT), as well as strategies for securing additional resources to support the wider activities of UNOCT in a stable and sustainable manner. Coupled with this is the need to clarify the ways in which results and activities are reported, including clarity on whether and when activities and results are reported using the UNOCT versus UNCCT moniker and branding. UNOCT commented that ERCS was finalizing a UNOCT communications and visibility strategy and related documents to ensure branding of UNCCT as ‘the capacity-building arm of UNOCT’ and give it a distinct and well-recognized profile when implementing capacity-building projects.

34. Additionally, upon its creation in 2017, regular budget funding was provided for only two additional UNOCT posts, resulting in the majority of UNOCT posts being supported by extrabudgetary

³ Joint Inspection Unit, *An Analysis of the Resource Mobilization Function Within the United Nations System*, JIU/REP/2014/1, 2014, para. 38, p. 9.

resources from the Trust Fund for Counter-Terrorism (see Figure 2). In the context of the preparation of the forthcoming regular budget proposal, UNOCT should consult with the Programme Planning and Budget Division of the Department of Management and consider the viability of such arrangements against its mandates.

Figure 2—Posts and consultants assigned to the various units of UNOCT



Source: Prepared by OIOS based on data provided by UNCCT as at June 2018.

35. In the past, resource mobilization and the securing of voluntary contributions from Member State donors had involved staff at various levels across UNCCT (and more recently the wider UNOCT): from senior management through to individual programme managers working on particular project proposals. Therefore, the mechanisms for the engagement with donors would also be further facilitated through the development of SOPs that clarify the respective roles of individual project managers, ERCS, and other parts of UNOCT, in the resource mobilization process.

- (5) UNOCT should finalize a strategy and plan for sustainable resource mobilization across all activities of UNOCT, including for the capacity-building activities undertaken by UNCCT.**

UNOCT accepted recommendation 5 and stated that it expected to launch a multi-year appeal by the end of 2018. The appeal will address resource requirements of UNOCT broadly, as well as specific UNCCT projects. Recommendation 5 remains open pending receipt of the strategy and plan for sustainable resource mobilization.

- (6) UNOCT should clarify the roles of individual project managers of UNCCT, the External Relations and Communications Section, and other parts of UNOCT, in the resource mobilization process.**

UNOCT accepted recommendation 6 and stated that the Office of the Under-Secretary General and ERCS had provided some guidance to staff, and project managers were aware that any engagement with donors should be coordinated with the Chief of ERCS. Nevertheless, additional guidance and SOPs will be developed for reference by project managers and the Chief of UNCCT Capacity Building Unit. Recommendation 6 remains open pending receipt of the additional guidance and SOPs clarifying the roles of individual project managers in the resource mobilization process.

C. Project management

C1. Structure and resources

The overall structure, functions and roles and responsibilities of staff within UNOCT need to be clarified and formally promulgated vis-à-vis UNCCT

36. The status and composition of the departments and offices of the United Nations Secretariat, as well as the functions and titles, responsibilities and reporting lines of high level Secretariat staff, are contained in a series of Secretary-General's bulletins.

37. More than 12 months have passed since its creation, and there is no formal Secretary-General's bulletin that outlines the structure of UNOCT and the functions of its various organizational components, including UNCCT. The absence of such a bulletin contributes to the lack of clarity of the status of UNCCT in the overall structure of UNOCT, and of its relationship to other parts of UNOCT, including the roles and reporting lines of senior UNOCT and UNCCT management, particularly with respect to the management of UNCCT projects:

- Although the vast majority of capacity-building projects are undertaken by staff within UNCCT, the Policy and Coordination Unit and the Office of the Under-Secretary-General also administer some projects (for example, a project related to national and regional prevention of violent extremism plans, and a project related to comprehensive implementation of the GCTS in Central Asia).
- UNCCT project managers are also at times called to provide input to the other functions of UNOCT, such as the preparation of briefing notes or talking points or contributions to policy papers. Also, some UNCCT project managers have been assigned "desk officer" responsibilities for particular regions or counter-terrorism technical areas. In interviews conducted during the audit, many project managers noted that these additional tasks could represent a majority of their activities over some periods. Some project managers also expressed uncertainty as to their primary tasks, particularly with respect to the prioritization of their project management responsibilities as against

other related political affairs and advisory functions. Given the heavy reliance on resources from the Trust Fund for Counter-Terrorism to support most of the staff within UNOCT, clear definition of roles and responsibilities will provide greater transparency in relation to the purposes for which the extrabudgetary resources provided to the trust fund are utilized.

- The recent expansion of functions and staff within the Office of the Under-Secretary-General also necessitate the further clarification of roles, responsibilities and reporting relationships between the various parts of UNOCT. In particular, the appointment of a temporary D1 Chief of Office (a role that will be shortly replaced by the recently advertised post of D1 Principal Programme Management Officer) has resulted in a lack of clarity between the functions and responsibilities of the existing D2 Director and D1 Deputy Director in relation not only to the capacity-building functions undertaken by UNCCT, but also the other functions performed across UNOCT as a whole.

38. The development and promulgation of a Secretary-General's bulletin on the organization of UNOCT should also aim to ensure balanced assignment of responsibilities across the units in UNCCT. At the time of the audit, the P5 Chief of the Capacity Building Unit of UNCCT is responsible for overseeing some 33 staff posts and consultants undertaking around 30 active capacity-building projects. In comparison, the Chief of the Integrated Assistance on Countering Terrorism Unit oversees four staff posts and consultants working on two projects.

39. In defining its organizational structure, UNOCT should also examine whether the current arrangements for the provision of Executive Office functions by DPA (with three posts supported by UNCCT extrabudgetary resources placed within the DPA Executive Office) remain appropriate, especially in light of the creation of UNOCT and the impending changes to the structure and organization of DPA arising from the reforms to the peace and security architecture and other Secretariat management reforms.

40. Finally, given that the lack of access to timely legal advice was commonly raised by project management staff during interviews throughout the course of the audit, the clarification of UNOCT organizational arrangements provides an opportunity to assess mechanisms, such as the placement within UNOCT of an adviser from the Office of Legal Affairs, for providing more ready and timely advice on the development of legal agreements with Coordination Compact partner entities and other partners involved in the implementation of UNCCT capacity-building projects.

(7) UNOCT should initiate the development and issuance of a formal Secretary-General's bulletin that outlines the structure of UNOCT and the functions of its various organizational components, including UNCCT.

UNOCT accepted recommendation 7 noting that a number of important observations in the present report will be taken into account in finalizing the Secretary-General's bulletin in consultation with the Office of Legal Affairs. Recommendation 7 remains open pending receipt of the Secretary-General's bulletin.

(8) UNOCT should clarify the roles and responsibilities of project managers within UNCCT, including the relationships between different parts of UNOCT and the managers' role for supporting other non-UNCCT functions.

UNOCT accepted recommendation 8 and stated that necessary clarifications would be ensured through the change management process. Recommendation 8 remains open pending receipt of evidence of actions taken to clarify the roles and responsibilities of project managers within UNCCT.

C2. Project conception and development

Further guidance on working methods would improve project design and management

41. Project managers are responsible for all aspects of the conception, design, implementation and reporting of the individual projects under their control. Management of the overall programme of work comprising these individual projects is ultimately the responsibility of the Under-Secretary-General, supported by the advice and input of multiple stakeholders, including the senior management of UNCCT, the PRB, the UNCCT Advisory Board, and others.

42. As was corroborated by the OIOS review of capacity-building projects, UNCCT staff acknowledged that much of the early focus of UNCCT projects was on activities related to workshop and training events. In this regard, many UNCCT project management staff expressed a desire for further direction on whether this type of activity, or the way in which it was carried out, remained aligned with senior management priorities for the work of UNCCT and UNOCT. For example, some UNCCT staff observed that there might be opportunities for better leveraging the expertise developed during the course of project implementation through the creation of more linked and less "one-off" programmes of training that better position UNCCT as a centre of excellence on particular counter-terrorism issues. UNCCT staff also expressed a desire for greater coordination and communication between the different parts of UNOCT, so that project concepts could be better informed by the priorities, research and analysis conducted by other parts of UNOCT and relevant actors across the United Nations System. This was important given that some capacity-building projects were conducted by staff in units of UNOCT outside of UNCCT.

43. There have been several developments to address such concerns:

- The creation of the PRB at the end of 2017, has provided a mechanism for ensuring that proposed projects are coordinated and properly aligned with the UNCCT programme of work. Through its review of capacity-building projects, both at their conception and detailed design, the PRB aims to ensure strategic alignment and complementarity of the suite of UNCCT projects and their contribution to the delivery of the four outcomes of the UNCCT 5-Year Programme.
- Similarly, sections in the standard templates for developing project concepts and detailed project design documents, that require project managers to align potential projects with the outcomes and outputs of the 5-Year Programme, provide a further mechanism for assessing the pertinence of individual projects in driving UNCCT's programme of work.
- UNCCT has also developed draft SOPs for the development and approval of new UNCCT projects, and these should be finalized and promulgated to staff to assist in the conception, development and review of capacity-building project proposals.

44. However, during interviews, many project management staff expressed the desire for further strategic direction and guidance (perhaps through additional SOPs or the publication of guidance notes) on the requirements of the PRB. For example, although existing templates for PRB review of a project do require project managers to indicate to which outcome or outcomes the project is expected to contribute, the routine inclusion of further detailed descriptions of how a project is expected to contribute to anticipated changes would facilitate the assessment by the PRB of the project design and the later analysis of project performance and impact.

45. Moreover, these SOPs should also provide agreed mechanisms for the appropriate consultation and coordination between different parts of UNOCT that are developing capacity-building projects prior to submission to the PRB. This is especially important where different areas undertake similar activities or

where projects involve similar participants or beneficiary states, or where project development relies on the technical expertise and capacity or analysis residing in other parts of UNOCT.

(9) UNOCT should refine and finalize the standard operating procedures for the development and approval of new UNCCT projects to ensure that strategic priorities and office-wide analysis and expertise sufficiently guide the conception, development and submission of project proposals for review by the Programme Review Board.

UNOCT accepted recommendation 9 and stated that in addition to the staff trained on the PRINCE2 methodology, UNOCT would also review the templates used for developing project proposals for submission to PRB. Recommendation 9 remains open pending receipt of revised operating procedures.

Training on working methods would facilitate improved project design and management

46. A review by OIOS of all 32 current projects and a sample of prior UNCCT projects noted varying degrees of consistency in project design.

- Whilst some projects elucidated robust information within the project logical framework, the nature of information presented in other projects made it difficult to readily appreciate the theory of change proposed by the project. This was further hindered by only partial completion of required sections on performance indicator baselines and targets for some projects, and unclear connection between the proposed indicators and the project outcomes or ultimate goals. As an example, in one project (against an output of “Member States have increased knowledge and acquired technical skills on strategic communications’ coordination and planning platform”) the indicator baseline was set as “n/a”, and the target was set as “Five (5) Member States are trained on strategic communications’ coordination and planning platform”, which, although giving information on the successful delivery of the particular activity related to the output, does not enable an assessment of whether knowledge and technical skills have actually increased. Many similar examples were seen during review of projects by OIOS.
- There was also variability in the extent to which different project documents provided a detailed outline of the schedule of activities and project milestones. Although maintenance of schedules is subject to the vagaries of coordinating and implementing complex projects, the absence of detailed plans of activities makes it difficult to later assess whether a project is proceeding as scheduled and, if not, the reasons for any variance.
- Similarly, although most projects included some provision for assessing and evaluating performance, the poor design of some performance indicators, coupled with an absence of formally scheduled monitoring or data collection activities for many projects (especially for end of project impact evaluation) pose a risk to the successful assessment of performance and impact at the conclusion of the project.

47. UNCCT acknowledged that project managers had not fully complied with the requirement to use the United Nations Development Group Results-Based Management Handbook (2011) to develop new project documents or to use the “project implementation report” upon the end of a project, to evaluate its impact. This report could also be used for reporting to the PRB and for collecting lessons learned.

48. Given that not all project managers have the same level of experience or expertise in project management, it is important that UNCCT makes further efforts to ensure a minimum level of consistency in the design and subsequent implementation and monitoring of projects. The finalization and promulgation

of SOPs on the development and approval of new UNCCT projects, as well as the identification and development of additional policies and procedures necessary for guiding other key aspects of the project management process (including on project implementation, financial and performance monitoring) will further contribute to more consistent project design and management across the suite of capacity-building activities.

49. UNCCT had earlier explored providing formal certification or training to project management staff on aspects of the project management process. Development and implementation of a strategy and plan for ensuring that staff are equipped with the skills necessary for the management of UNCCT projects should be expedited.

(10) UNOCT should develop and implement a strategy and plan for ensuring that staff are equipped with the skills necessary for the management of UNCCT projects.

UNOCT accepted recommendation 10 and advised that 36 UNCCT staff were now certified at the foundation level in PRINCE2. The Office will explore the possibility of rolling out additional training on the drafting of useful project documents. UNCCT will also improve standards on end of project evaluation and developing better performance indicators. Recommendation 10 remains open pending receipt of evidence of implementation of the strategy and plan.

C3. Project monitoring

The development and implementation of improved systems and processes would enhance the tracking and management of project progress and results

50. Although staff within the DPA Executive Office also play a critical role, individual project managers are primarily responsible for developing, submitting and monitoring budgets and expenditures and the schedule of activities in relation to projects under their responsibility.

51. During its examination of the controls in place for monitoring project implementation, OIOS observed that while some project managers had developed tailored mechanisms for formal documentation and tracking of budgets and milestones, others had not. Therefore, apart from the controls performed and information maintained by the Executive Office on expenditures against the Trust Fund for Counter-Terrorism, individual project managers had no consistent mechanism for ready tracking and reporting of project progress against agreed categories of project expenditure or schedules of promised project deliverables.

52. UNCCT had made some progress in developing systems, including the recent expanded use of Excel WorkSheets, for better monitoring and reporting of project budgets and expenditures and for tracking of project progress. This involved considerable coordination of effort between the DPA Executive Office, the Office of the Under-Secretary-General, and project managers within UNCCT and other parts of UNOCT to catalogue key project information and to maintain it in a consolidated form that allows for more ready monitoring and tracking of project performance. However, further use by project managers of these advanced monitoring WorkSheets and their incorporation into project management routines is needed to facilitate timely financial monitoring and to help ensure that funds are properly and fully utilized. Sustained use will also ensure that more continuous information is available on the performance of individual projects against originally approved objectives, timelines and budgets.

(11) UNOCT should fully implement an enhanced system for tracking and managing UNCCT capacity-building projects that allows for timely monitoring of project progress and results against financial and activity milestones.

UNOCT accepted recommendation 11 and noted that the implementation of Umoja Extension 2 provided an opportunity to track and manage UNCCT capacity-building projects in a uniformed manner. Recommendation 11 remains open pending receipt of evidence of implementation of the enhanced system.

C4. Process improvement and lessons learned

The adoption of formal approaches to cataloguing and disseminating lessons learned would facilitate more efficient and effective project conception, design and implementation

53. Consistent with the requirements contained in recent UNCCT template documents, most project proposals reviewed by OIOS contained provision to assess and evaluate project activities and to report feedback and lessons learned during project implementation. For many of the projects reviewed, there was valuable information stored within individual electronic project folders on project findings and results (such as briefing notes, participant survey responses, meeting records or project interim results reports).

54. However, no formal or systematized mechanism is currently in place for the centralized recording and dissemination of project results, lessons learned or good practices. The absence of a formal system and repository means that the use of knowledge and lessons learned in planning and managing future projects is heavily dependent on the respective project managers remaining in their roles. The growth in new staff and the movement of existing staff pose a heightened risk of loss of corporate knowledge or heavy initial costs as new staff become familiar with their subject areas.

55. Moreover, although UNCCT had begun to utilize existing Secretariat information technology tools (such as Unite Connections) for the shared storage of important information, not all of the projects reviewed by OIOS had yet uploaded all key documents to these systems.

(12) UNOCT should implement a formal mechanism, including the supporting policies, procedures and training, for the centralized recording and dissemination of project results, lessons learned and good practices arising from the management and implementation of UNCCT capacity-building projects.

UNOCT accepted recommendation 12. Recommendation 12 remains open pending receipt of evidence of the implementation of the mechanism.

IV. ACKNOWLEDGEMENT

56. OIOS wishes to express its appreciation to the management and staff of [insert audited entity] 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 United Nations Counter-Terrorism Centre

Rec. no.	Recommendation	Critical ⁴ / Important ⁵	C/ O ⁶	Actions needed to close recommendation	Implementation date ⁷
1	UNOCT should: (i) review and update the UNCCT 5-Year Programme to ensure that it incorporates developments since its preparation and remains aligned with current whole-of-UNOCT priorities; and (ii) finalize and communicate its operational/work plan to ensure that UNCCT project managers are provided with adequate direction to implement the Programme. The plan should include detailed information on areas where project activities should be focused and the scale, scope and timeframe for such capacity-building efforts.	Important	O	Update and submission of the 5-Year Programme and the comprehensive UNCCT operational/work plan.	30 September 2019
2	UNOCT should enhance its use of the matrix of United Nations counter-terrorism projects and activities to provide a more formal mechanism for cataloguing the mandates and activities of relevant counter-terrorism actors and partners and analyzing gaps and overlaps in coverage.	Important	O	Finalization and submission of the enhanced matrix of United Nations counter-terrorism projects	30 September 2019
3	UNOCT should work with Member States to develop a clear plan for a review of the role, membership, working methods and reporting needs of the UNCCT Advisory Board.	Important	O	Finalization and submission of the plan to review the role, membership, working methods and reporting needs of the UNCCT Advisory Board.	30 June 2019

⁴ 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.

⁵ 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.

⁶ C = closed, O = open

⁷ Date provided by UNOCT in response to recommendations.

STATUS OF AUDIT RECOMMENDATIONS

Audit of the United Nations Counter-Terrorism Centre

Rec. no.	Recommendation	Critical/ Important ⁵	C/ O ⁶	Actions needed to close recommendation	Implementation date ⁷
4	UNOCT should develop a system for improved qualitative and quantitative reporting of UNCCT programme performance and impact, including: (a) establishing mechanisms for determining post-project evaluation and impact assessment; (b) expanding the suite of performance indicators; (c) refining the detail of financial information provided on capacity-building projects; and (d) defining the overall aims, functions and working methods of the Strategic Planning and Programme Support Section.	Important	O	Finalization and submission of evidence of implementation of the system for improved qualitative and quantitative reporting of UNCCT programme performance and impact.	30 September 2019
5	UNOCT should finalize a strategy and plan for sustainable resource mobilization across all activities of UNOCT, including for the capacity-building activities undertaken by UNCCT.	Important	O	Finalization and submission of the resource mobilization strategy and plan.	31 March 2019
6	UNOCT should clarify the roles of individual project managers of UNCCT, the External Relations and Communications Section, and other parts of UNOCT, in the resource mobilization process.	Important	O	Finalization and submission of the additional guidance and SOPs on the roles of individual project managers in the resource mobilization process.	31 March 2019
7	UNOCT should initiate the development and issuance of a formal Secretary-General's bulletin that outlines the structure of UNOCT and the functions of its various organizational components, including UNCCT.	Important	O	Promulgation of the Secretary-General's bulletin on the structure and functions of UNOCT, including UNCCT.	31 March 2019
8	UNOCT should clarify the roles and responsibilities of project managers within UNCCT, including the relationships between different parts of UNOCT and the managers' role for supporting other non-UNCCT functions.	Important	O	Clarification and submission of documentation on the roles and responsibilities of UNCCT project managers.	31 March 2019

STATUS OF AUDIT RECOMMENDATIONS

Audit of the United Nations Counter-Terrorism Centre

Rec. no.	Recommendation	Critical ⁴ / Important ⁵	C/ O ⁶	Actions needed to close recommendation	Implementation date ⁷
9	UNOCT should refine and finalize the standard operating procedures for the development and approval of new UNCCT projects to ensure that strategic priorities and office-wide analysis and expertise sufficiently guide the conception, development and submission of project proposals for review by the Programme Review Board.	Important	O	Finalization and submission of SOPs on the development and approval of new UNCCT projects.	30 June 2019
10	UNOCT should develop and implement a strategy and plan for ensuring that staff are equipped with the skills necessary for the management of UNCCT projects.	Important	O	Development and submission of evidence of implementation of the strategy and plan.	31 December 2019
11	UNOCT should fully implement an enhanced system for tracking and managing UNCCT capacity-building projects that allows for timely monitoring of project progress and results against financial and activity milestones.	Important	O	Further development and submission of evidence of implementation of the enhanced system for tracking and managing UNCCT capacity-building projects.	30 June 2019
12	UNOCT should implement a formal mechanism, including the supporting policies, procedures and training, for the centralized recording and dissemination of project results, lessons learned and good practices arising from the management and implementation of UNCCT capacity-building projects.	Important	O	Finalization and submission of evidence of implementation of the system for recording and dissemination of project results.	30 September 2019

APPENDIX I

Management Response

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

DATE: 26 November 2018

THROUGH:
S/C DE:

FROM: Mr. Vladimir Voronkov
DE: Under-Secretary-General
Office of Counter-Terrorism


26.11.18

SUBJECT: UNOCT's Response to Draft Report of OIOS' audit of the United Nations
OBJET: Counter-Terrorism Centre (UNCCT) (Assignment No. AP2017/572/01)

1. This memorandum is in response to your memorandum dated 9 November, requesting our review of and comments on OIOS's draft report on Audit Assignment No. AP2017/572/01 pertaining to the United Nations Counter-Terrorism Centre (UNCCT).
2. At the outset, the Office of Counter-Terrorism would like to congratulate OIOS for a comprehensive audit which was undertaken with skill, care, and great attention to detail. The auditors are to be commended for their research, their engagement with stakeholders, and their deep analysis which resulted in outstanding draft audit report that was presented for our review.
3. The audit itself is extremely timely, as it comes in the wake of the General Assembly's Sixth Review of the Implementation of the UN Global Counter-Terrorism Strategy (in June 2018), and at a time when the Office of Counter-Terrorism is pursuing a change management process.
4. The audit observations as contained throughout the draft report are valuable in that they provide the management of UNOCT with the perspective of OIOS following its intensive study of the UNCCT over a period of six months (March-August 2018). OIOS' approach was to engage directly with staff members for their views, and it is useful that the draft report reflects the constructive inputs of staff members. The observations will be studied carefully and will feed into the change management process already underway.
5. The draft audit also contains important recommendations. The Office fully accepts each of the 12 recommendations and expresses appreciation for OIOS for its ability to concretize its assessment of UNCCT in the form of constructive recommendations for the attention of management.
6. Paragraph 4 of the draft report states the General Assembly approved the Secretary-General's proposal to create UNOCT in June 2017. The Under-Secretary-General assumed office in September 2017. Following those decisions, a number of other important legislative milestones took place, further shaping the UN's counter-terrorism architecture, including the adoption of Security Council resolutions 2395 and 2396 (in December 2017) and the adoption of by the General Assembly of its resolution 72/284 (in June 2018).

7. During the first full year following the arrival of the Under-Secretary-General, and despite minimal resources available from the regular budget of the United Nations, a number of important steps have been taken to improve the capacity of UNOCT to deliver on its mandates from the General Assembly and the Security Council. Among these organizational improvements were the establishment of the UNOCT Programme Review Board (in November 2017), the formation of the Office of the USG (in December 2017) with critical strategic planning, programme oversight, monitoring and evaluation, and coordination functions, and the creation of two new sections within OUSG focusing on a) strategic planning and programme support and b) external relations and communications (in January 2018).
8. In addition to newly established structures within UNOCT that were created to support the work of the office and of UNCCT, the Under-Secretary-General has presided over significant changes in the work of the office and of UNCCT. The UNCCT's capacity-building approach has been expanded to include high-profile activities in response to Security Council mandates, including the API-PNR programme which will support the capacity of governments to implement advance passenger information systems pursuant to Security Council resolution 2396 (2017). At the request of the Under-Secretary-General, the UNCCT established the two regional geographic priorities of Africa and Central Asia and has developed new programming to further develop the capacities of governments in these regions.
9. In addition, the Under-Secretary-General has directed the UNCCT to design new projects based on the recommendations made by the Counter-Terrorism Executive Directorate (CTED). In the area of coordination, UNOCT has taken significant steps toward implementation of the requests contained in General Assembly resolution 72/284, particularly those contained in paragraphs 61 and 62 regarding coordination, coordination and coherence. Toward this goal, at the direction of the Under-Secretary-General UNOCT has improved coordination with key UN implementing partners including UNODC and UNDP, through the signing of memoranda of understanding, the establishment of dedicated liaison officers, and the sharing of proposed projects for review and comment. With the benefit of OIOS' observations and recommendations, I look forward to further innovation in 2019 in pursuit of the legislative mandates provided to my office by the General Assembly and the Security Council.
10. On behalf of the UNCCT and the Office of Counter-Terrorism, I again thank you for the professionalism shown by your team and the significant contribution that the audit will make toward the transformation of the UN Counter-Terrorism architecture.

Enclosures

Management Response as completed by UNOCT (Appendix I)

cc: Mr. J. Khan
Ms. S. Alirzayeva
Mr. S. Siqueira
Mr. U. Ahnfeldt-Mollerup

Management Response

Audit of the United Nations Counter-Terrorism Centre

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNOCT should: (i) review and update the UNCCT 5-Year Programme to ensure that it incorporates developments since its preparation and remains aligned with current whole-of-UNOCT priorities; and (ii) finalize and communicate its operational/work plan to ensure that UNCCT project managers are provided with adequate direction to implement the Programme. The plan should include detailed information on areas where project activities should be focused and the scale, scope and timeframe for such capacity-building efforts.	Important	Yes	Chief of Staff, UNOCT	30 September 2019	<p>(i) UNCCT will update the 5-Year Programme and has already initiated a consultative process with the Advisory Board to determine current priorities through expert-level and ambassadorial level meetings of the Advisory Board. UNCCT aims to have the updated Programme completed by 30 September 2019. The timing is aligned with submission of the 2020 budget proposal by UNOCT which elaborates on capacity-building activities in the strategic frameworks.</p> <p>(ii) UNOCT has developed its work plan and as a next step UNCCT was guided to develop a work plan for its capacity-building work that provides project managers additional guidance on the alignment of their projects and the implementation of the 5-Year Programme. In enhancing its capacity-building efforts UNOCT/UNCCT also initiated development of broader strategic programmes on thematic issues such as countering the financing of terrorism, border security and management, and victims which will</p>

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.

Management Response

Audit of the United Nations Counter-Terrorism Centre

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						be also incorporated in the work plan. The comprehensive work plan with detailed information will be developed in parallel with review of the 5-Year Programme as well as development and completion of the UNOCT 2020 budget proposal, that is, by September 2019.
2	UNOCT should enhance its use of the matrix of United Nations counter-terrorism projects and activities to provide a more formal mechanism for cataloguing the mandates and activities of relevant counter-terrorism actors and partners and analyzing gaps and overlaps in coverage.	Important	Yes	Chief of Staff, UNOCT	30 September 2019	General Assembly resolution 71/291 and Security Council resolutions 2395 and 2396, as well as the General Assembly resolution 72/284, outlined the strengthened role of UNOCT and expectations of Member States in this regard. UNOCT intends to manage its coordination task and to perform its mandate in a more structured way going forward. Global Coordination Compacts with 38 UN entities warrant that this process is handled through exchange of information and reporting of relevant data through a regular monitoring mechanism. UNOCT initiated a process of cataloguing the Counter-Terrorism Executive Directorate (CTED) recommendations to build the matrix of UN counter-terrorism projects being initiated in response to the CTED recommendations. This would ensure that UNCCT makes better use of the matrix across Global Compact entities to avoid overlaps in its

Management Response

Audit of the United Nations Counter-Terrorism Centre

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p>capacity-building work and to manage its donor relations efficiently.</p> <p>Also, the Centre will take this into account in the review of its 5-Year Programme (see above). In this regard it is noted that since the drafting of the 5-Year Programme in 2015 a number of entities, such as the United Nations Development Programme and the United Nations Educational, Scientific and Cultural Organization, have significantly expanded capacity-building support, especially as it relates to the prevention of violent extremism and their portfolios are coordinated with UNOCT. The recommendation will be implemented in connection with recommendation 1, that is, by 30 September 2019.</p>
3	UNOCT should work with Member States to develop a clear plan for a review of the role, membership, working methods and reporting needs of the UNCCT Advisory Board.	Important	Yes	Chief of Staff, UNOCT	30 June 2019	UNOCT accepts the recommendation and has already initiated the process. While the process is subject to discussion in the Advisory Board, and ultimately decision by the Secretary-General, UNOCT would aim to have the plan finalized by 30 June 2019. The implementation of some elements, including membership, may only be possible in April 2021 with the end of the term of the current Board members.

Management Response

Audit of the United Nations Counter-Terrorism Centre

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
4	UNOCT should develop a system for improved qualitative and quantitative reporting of UNCCT programme performance and impact, including: (a) establishing mechanisms for determining post-project evaluation and impact assessment; (b) expanding the suite of performance indicators; (c) refining the detail of financial information provided on capacity-building projects; and (d) defining the overall aims, functions and working methods of the Strategic Planning and Programme Support Section.	Important	Yes	Chief of Staff, UNOCT	30 September 2019	<p>UNOCT has initiated its change management process and the scope of the change management includes business process improvement including development of evaluation criteria and SOPs in relevant areas of operations. Thirty-eight staff members of UNOCT took a formal PRINCE2 training and 36 were successful in obtaining certificates for Foundation. The Office intends to tailor the PRINCE2 methodology to streamline and enhance its work processes and to improve project management as well as to document existing practices and develop new ones.</p> <p>a) UNCCT supports this recommendation and has already included provisions for post-project evaluation in a number of its ongoing projects. In larger projects the Centre has also included mid-way evaluation.</p> <p>b) UNCCT supports this recommendation. The Monitoring and Evaluation Officer has been onboarded, and her role will allow Project Managers to draw on in-house expertise to develop improved indicators for projects and overall guidance in the evaluation framework</p>

Management Response

Audit of the United Nations Counter-Terrorism Centre

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						<p>for the reviewed 5-Year Programme, including SMART indicators.</p> <p>c) UNCCT supports this recommendation and has already taken steps to improve the availability of financial information to project managers through monthly data analysis and dissemination with requests to review project performance data and to take corrective actions. Also, the progress report to the Advisory Board and donors as of 31 July 2018 presented quantitative and qualitative data built on analysis of individual projects and financial performance of the 2018 Portfolio. UNOCT and the DPA Executive Office are working closely to prepare and present good quality financial data using the business intelligence (BI) module of Umoja. Administrative Officer of UNOCT is taking BI training to be able to access and analyze data on a regular basis to achieve better active Portfolio management.</p> <p>All Project Managers and Chiefs receive overview of the Portfolio financial performance for budget review and revision purpose as well.</p> <p>d) UNOCT has initiated a change management process which will</p>

Management Response

Audit of the United Nations Counter-Terrorism Centre

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						ensure further clarity on roles and responsibility (see also recommendations 7 and 8).
5	UNOCT should finalize a strategy and plan for sustainable resource mobilization across all activities of UNOCT, including for the capacity-building activities undertaken by UNCCT.	Important	Yes	Chief of Staff, UNOCT	31 March 2019	As noted in the report, this work is already underway and UNOCT expects to launch a Multi-Year Appeal by the end of 2018. The Appeal intends to address resource requirements of UNOCT broadly, as well as specific UNCCT projects. Templates with a request for inputs by all Global Compact entities for the Appeal have been issued by UNOCT.
6	UNOCT should clarify the roles of individual project managers of UNCCT, the External Relations and Communications Section, and other parts of UNOCT, in the resource mobilization process.	Important	Yes	Chief of Staff, UNOCT	31 March 2019	<p>The Office of the Under-Secretary General and the External Relations and Communications Section (ERCS) have provided some guidance to staff and project managers are aware that any engagement with donors should be coordinated with the Chief of ERCS.</p> <p>That said, it recognized that additional guidance and SOPs will be developed for reference by project managers and the chief of UNCCT/CBU as a result of the change management process, especially as donors will undoubtedly continue to engage with the project managers, including to explore future funding possibilities. In developing new guidance UNOCT will ensure that it can continue to leverage the</p>

Management Response

Audit of the United Nations Counter-Terrorism Centre

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						<p>connections and trust established between relevant staff in the office and various donors. ERCS will also continue to work closely with relevant project managers when donors express interest in funding specific projects. SOP and guidance will be provided by end of March 2019.</p> <p>In para. 34 the auditors make important observations concerning the moniker and branding of UNOCT and UNCCT. ERCS is in the process of finalizing three documents in this regard: a UNOCT communications and visibility strategy including a UNCCT communications and visibility strategy, action plan and a project document with objective to upgrade and modernize the UNOCT website to address visibility concerns. All three documents will be aligned. The objective is to ensure branding of UNCCT as ‘the capacity-building arm of UNOCT’ and give it a distinct and well-recognized profile when implementing capacity-building projects.</p> <p>In para. 34 the auditors also make important observations concerning the viability of only having 8 RB posts to fulfill its GA mandate. While RB decisions rest with Member States, UNOCT fully agrees with the auditors</p>

Management Response

Audit of the United Nations Counter-Terrorism Centre

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						that the current RB staffing level is not viable for an office with the mandate given to UNOCT. This all the more so because the vast majority of the XB contributions to the Trust Fund are earmarked for the Centre and/or its projects.
7	UNOCT should initiate the development and issuance of a formal Secretary-General's bulletin that outlines the structure of UNOCT and the functions of its various organizational components, including UNCCT.	Important	Yes	Chief of Staff, UNOCT	31 March 2019	UNOCT agrees with this recommendation. The auditors make a number of important observations in paras. 37 and 38 that will be taken into account in finalizing the SGB in consultation with the Office of Legal Affairs. Further, the ongoing change management process may impact the organizational structure. The Under-Secretary-General has committed to finalize the change management process by end-December 2018 and to implement it in 2019.
8	UNOCT should clarify the roles and responsibilities of project managers within UNCCT, including the relationships between different parts of UNOCT and the managers' role for supporting other non-UNCCT functions.	Important	Yes	Chief of Staff, UNOCT	31 March 2019	UNOCT agrees with this recommendation. Necessary clarifications will be ensured through the change management process in line with the observations and deadlines indicated above.
9	UNOCT should refine and finalize the standard operating procedures for the development and approval of new UNCCT projects to ensure that strategic priorities and office-wide analysis and expertise	Important	Yes	Chief of Staff, UNOCT	30 June 2019	UNOCT agrees with this recommendation. As a first step we trained 38 staff in the UNOCT in PRINCE2 methodology so BPA process can result in BPA with

Management Response

Audit of the United Nations Counter-Terrorism Centre

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	sufficiently guide the conception, development and submission of project proposals for review by the Programme Review Board.					common understanding by all staff of project initiation, start up, management, evaluation methodology and techniques. We also will be revisiting templates for developing project proposals for submission to PRB.
10	UNOCT should develop and implement a strategy and plan for ensuring that staff are equipped with the skills necessary for the management of UNCCT projects.	Important	Yes	Chief of Staff, UNOCT	31 December 2019	<p>UNOCT agrees with this recommendation and has already initiated training of staff. As such, 36 UNCCT staff are now certified at foundation level in PRINCE2. Going forward the Office will consider whether some staff members would also benefit from certification at practitioner level.</p> <p>In paras. 46 and 47 the auditors provide observations with regard to the quality of UNCCT project documents, including in terms of indicators. The Office agrees that project documents, including their logical frameworks, could be improved in several instances. Some of this will be addressed through the implementation of recommendation 4.b, however, additional training will be required for staff on the drafting of useful project documents aligned with the guidance on RBM provided by UNDG. The Office will explore the possibility of rolling out this additional training. During the change</p>

Management Response

Audit of the United Nations Counter-Terrorism Centre

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p>management interviews conducted in October and November 2018, staff members identified their training needs and indicated willingness to be trained and to improve their performance.</p> <p>In para. 46 the auditors also provide an observation with regard to the absence of formally scheduled monitoring and data collection activities. In terms of end-of project impact evaluation, the Centre notes that standards are in place for reporting, however the use could be improved and will also benefit from the development, at project start, of better indicators.</p> <p>Given the relatively large number of staff and the number of course needed, UNOCT will seek to implement this recommendation by Q4 of 2019.</p>
11	UNOCT should fully implement an enhanced system for tracking and managing UNCCT capacity-building projects that allows for timely monitoring of project progress and results against financial and activity milestones.	Important	Yes	Chief of Staff, UNOCT	30 June 2019	UNOCT agrees with this recommendation. Implementation of UE2 would give us an opportunity to do this in a uniformed manner. The timeline for implementation may thus depend on roll out of UE2. In the interim UNOCT continues to build its repository of project documents by making it mandatory to file all relevant project documents in Unite Connections. All project proposals approved by PRB are tracked for

Management Response

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						<p>implementation and reminders are sent to PMs for actions due.</p> <p>The DPA EO is working with Umoja development team to explore the use of project dashboards that gives project budget and expenditure information from Umoja. However, the project structures of OCT will need to be aligned with how the dashboard information is configured. There is no system-wide tool that can assist project managers to track and monitor their financial information together with their approved objectives, activities and milestones. The Umoja extension 2 (UE2) is currently under development and planned to be rolled-out in second quarter 2019 for the likely use with 2020 XB projects. This will incorporate project planning and cost plans within the one platform and enhance the project information currently provided by Umoja project dashboard. This should address some of the report requirements for managers to track and manage their project budgets, expenditures and activity milestones and eliminate the need for complex worksheets.</p>

Management Response

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12	UNOCT should implement a formal mechanism, including the supporting policies, procedures and training, for the centralized recording and dissemination of project results, lessons learned and good practices arising from the management and implementation of UNCCT capacity-building projects.	Important	Yes	Chief of Staff, UNOCT	30 September 2019	UNOCT agrees with this recommendation. Expected target date: 30 September 2019