



## INTERNAL AUDIT DIVISION

### REPORT 2015/005

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Audit of the disarmament,  
demobilization and reintegration  
programme in the United Nations  
Operation in Côte d'Ivoire

Overall results relating to the disarmament,  
demobilization and reintegration programme  
in the United Nations Operation in Côte  
d'Ivoire were initially assessed as  
unsatisfactory. Implementation of one  
important and one critical recommendation  
remains in progress

FINAL OVERALL RATING: UNSATISFACTORY

29 January 2015

Assignment No. AP2014/640/03

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# AUDIT REPORT

## Audit of the disarmament, demobilization and reintegration programme in the United Nations Operation in Côte d'Ivoire

### I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the disarmament, demobilization and reintegration (DDR) programme in the United Nations Operation in Côte d'Ivoire (UNOCI).

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

3. Security Council resolution 2112 (2013) mandated UNOCI to assist, in close coordination with other bilateral and international partners, the Government of Côte d'Ivoire to implement the national programme for the disarmament, demobilization and reintegration of ex-combatants and to dismantle militias and self-defence groups. The UNOCI DDR operations started in the Anyama Camp (Abidjan District) in October 2012 to disarm, demobilize and reinsert an estimated 65,000 ex-combatants. As of 31 October 2014, 17,484 ex-combatants were disarmed and demobilized, including 1,226 women. In addition, 22,949 arms, grenades, rockets and explosives and nearly 390,000 pieces of ammunition were collected. The main activities of UNOCI included supporting the Government in the disarmament and demobilization of ex-combatants, weapons collections and ammunition disposal, and the reinsertion of DDR participants in cooperation with the private sector, the United Nations Country Team and other relevant stakeholders.

4. The DDR Division was based in Abidjan and had seven field offices. It was headed by a Chief at the D-1 level who reported to the Deputy Special Representative of the Secretary-General/Resident Coordinator/Humanitarian Coordinator and was supported by 12 professional staff, 1 field service staff, 8 national staff and 19 United Nations volunteers. The United Nations Mine Action Service supported the Division in managing returned weapons and ammunition. The DDR Division's operational budgets for fiscal years 2012/13 and 2013/14 were \$22.2 million and \$22.9 million respectively. The budget for each fiscal year was based on the assumption that 34,000 ex-combatants would be disarmed, with UNOCI funding: (a) demobilization costs estimated at \$4.6 million; (b) reinsertion benefits totaling \$2.5 million representing the cost of reinsertion packages at an average cost of \$750 per person for 20,000 ex-combatants; (c) and repatriation costs totaling \$2.5 million.

5. Comments provided by UNOCI are incorporated in italics.

### II. OBJECTIVE AND SCOPE

6. The audit was conducted to assess the adequacy and effectiveness of UNOCI governance, risk management and control processes in providing reasonable assurance regarding the **effective management of the DDR programme in UNOCI**.

7. The audit was included in the 2014 risk-based work plan of OIOS due to the strategic, operational and reputational risks related to UNOCI not achieving its DDR mandate.

8. The key controls tested for the audit were: (a) strategic planning; and (b) regulatory framework. For the purpose of this audit, the key controls have been defined as follows:

(a) **Strategic planning** - controls that provide reasonable assurance that strategic plans relating to the DDR programme are developed in accordance with the Mission's implementation plan; and

(b) **Regulatory framework** - controls that provide reasonable assurance that policies and procedures: (i) exist to guide the operations of the DDR programme; (ii) are implemented consistently; and (iii) ensure the reliability and integrity of financial and operational information.

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

10. OIOS conducted this audit from February to April 2014. The audit covered the period from 1 January 2012 to 31 December 2013. Field visits were conducted to three weapon collection sites and the offices in Abidjan, Guiglo and Bouake.

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

### III. AUDIT RESULTS

12. The UNOCI governance, risk management and control processes examined were initially assessed as **unsatisfactory**<sup>1</sup> in providing reasonable assurance regarding the **effective management of the DDR programme in UNOCI**. OIOS made three recommendations to address the issues identified. UNOCI had developed a DDR strategic plan and established a DDR task force to provide oversight of the DDR programme. UNOCI also supported the national DDR institution, namely the Autorité du Désarmement, de la Démobilisation et de la Réintégration (ADDR), and funded four ADDR reinsertion projects for 6,450 ex-combatants. However, UNOCI needed to: (a) strengthen its support to ADDR through more effective capacity building; (b) reactivate the joint verification process and obtain access to the ADDR database to obtain assurance that UNOCI funds were paid only to eligible beneficiaries.

13. The initial overall rating was based on the assessment of key controls presented in Table 1. The final overall rating is **unsatisfactory** as one important and one critical recommendation remains in progress.

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<sup>1</sup> A rating of "unsatisfactory" means that one or more critical and/or pervasive important deficiencies exist 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.

**Table 1: Assessment of key controls**

Business objective	Key controls	Control objectives			
		Efficient and effective operations	Accurate financial and operational reporting	Safeguarding of assets	Compliance with mandates, regulations and rules
Effective management of the DDR programme in UNOCI	(a) Strategic planning	Partially satisfactory	Satisfactory	Satisfactory	Satisfactory
	(b) Regulatory framework	Unsatisfactory	Unsatisfactory	Unsatisfactory	Unsatisfactory
<b>FINAL OVERALL RATING: UNSATISFACTORY</b>					

### **A. Strategic planning**

A strategic plan and a task force for the disarmament, demobilization and reintegration programme was established

14. The DPKO Integrated Disarmament, Demobilization and Reintegration Standards (DPKO IDDR Standards) required UNOCI to develop a DDR and resource mobilization strategy involving relevant United Nations entities to prevent duplication and ensure coordination with donors and national authorities.

15. In September 2013, UNOCI established a strategic plan covering the period from January 2014 to June 2015 for DDR and weapons collection. The plan was based on the Government’s 2012 national DDR policy and various DDR strategies developed by UNOCI during 2013 to support ADDR in developing the national DDR strategy for disarmament operations. A review of the DDR programme documentation indicated that the strategic plan was being implemented in support of ADDR to disarm ex-combatants, to collect and dispose weapons and ammunition, and to reinsert ex-combatants by enrolling them in reinsertion projects undertaken by ADDR, the United Nations Country Team and other relevant stakeholders.

16. Further, in September 2013, UNOCI established a monthly high-level management meeting chaired by the Special Representative of the Secretary-General and included the UNOCI Deputy Special Representative of the Secretary-General, and representatives from ADDR and the United Nations Development Programme (UNDP). A review of the minutes of the high level management meetings held between September 2013 and June 2014 indicated that the meetings were reviewing strategic issues affecting the implementation of the DDR programme, and UNOCI was instrumental in promoting the development of a DDR implementation plan to disseminate and attract additional donors. Additionally, in January 2014, UNOCI developed a support plan to implement its DDR strategic plan. The support plan provided an overview of the steps involved in executing the DDR programme and allocated responsibilities to various sections/units within UNOCI. OIOS concluded that UNOCI had implemented adequate controls over its strategic planning.

A joint work plan was not established

17. The DPKO IDDR Standards required UNOCI to establish a DDR task force chaired by the Deputy Special Representative of the Secretary-General to ensure the exchange of information, joint planning and joint operations.

18. In September 2013, UNOCI established a task force, which was chaired by the Deputy Special Representative of the Secretary-General and included members from the Civil Affairs Division, the United Nations Mine Action Service, Public Information Office, Mission Support, Legal, Military, United Nations Police and the United Nations Country Team. A review of the minutes of meetings held from September 2013 to June 2014 indicated that the task force met as required to review and coordinate the progress of the DDR programme. However, the task force had not developed a joint work plan with the United Nations Country Team, to monitor the implementation of the DDR programme after the end of the mandate of UNOCI.

19. The Deputy Special Representative of the Secretary-General advised that a joint work plan had not been established due to lack of capacity in the UNOCI DDR Division to coordinate with their counterparts in the United Nations Country Team.

**(1) UNOCI should develop, in collaboration with the United Nations Country Team, a joint work plan for the implementation of the disarmament, demobilization and reintegration programme.**

*UNOCI accepted recommendation 1 and stated that an internal United Nations coordination mechanism was established to strengthen cooperation between UNOCI and the United Nations Country Team. A United Nations Security Sector Reform Working-Group was also established to discuss linkages between DDR and security sector reform processes. Additionally, a coordination mechanism between UNOCI, the United Nations Country Team and international actors was established to ensure linkages between reinsertion and reintegration-related activities. Based on the action taken by UNOCI, recommendation 1 has been closed.*

## **B. Regulatory framework**

### Planned disarmament, demobilization and reintegration activities were not being implemented

20. The DPKO IDDR Standards provided for the required funding levels of the DDR programme to be calculated in consultation with national authorities and other key stakeholders.

21. A review of budget documents for the DDR programme indicated that UNOCI spent \$4.2 million (or 19 per cent of the total budget) and \$7 million (or 30 per cent of the total budget) for fiscal years 2012/13 and 2013/14. For 2012/13, UNOCI had developed the budget prior to the establishment of the DDR strategic plan. UNOCI took this approach to be able to start quickly the DDR programme, which was expected to stabilize the country after the 2011 crisis. The low budget utilization in both years resulted as the DDR programme was slow in starting and once started moved at a slow pace. Additionally, ADDR was established in August 2012 and took time to develop the structures required to implement the DDR programme such as the ADDR secretariat, regional offices, staffing, disarmament and demobilization centres and weapon collection sites.

22. UNOCI advised that part of the reasons for the slow development of ADDR was because UNOCI had insufficient capacity to support ADDR in building its capacity and implementing coordination mechanisms. For example, UNOCI did not have dedicated resources to provide training to assist ADDR in the rehabilitation and reintegration segments of the DDR programme, as other United Nations agencies and funds and programmes were responsible for implementing such activities. In this regard, for fiscal year 2013/14, the Mission proposed partnering with the United Nations Office for Project Services to implement the reintegration component of DDR. However, the memorandum of understanding was not

finalized by the end of fiscal year 2013/14, and in the absence of an alternative means of committing the budgeted funds, these remained unspent.

**(2) UNOCI should further develop the capacity of and increase its support to the Autorité pour le Désarmement, de la Démobilisation et de la Réintégration to ensure that planned disarmament, demobilization and reintegration activities are carried out.**

*UNOCI accepted recommendation 2 and stated that the low budget delivery during fiscal years 2012/13 and 2013/14 was mainly due to the lack of a national programmatic framework that was only adopted by ADDR in February 2014. The adoption of Umoja also hampered the delivery of the Division's programmatic response to ADDR. However, the DDR Division would support ADDR within its existing resources and capacities bearing in mind budget cuts. Recommendation 2 remains open pending receipt of evidence that UNOCI is adequately supporting ADDR to ensure that planned DDR activities are carried out.*

#### Joint verification of disarmament and demobilization programme participants did not take place

23. Security Council resolution 2112 (2013) required UNOCI to support the registration and screening of ex-combatants and assist in assessing and verifying the reliability of the listings of ex-combatants. The UNOCI DDR strategic plan required the Mission to support ADDR in establishing a database for the registration of ex-combatants and participants and for tracking and collecting weapons, and arranging the reinsertion and reintegration of ex-combatants. The United Nations Financial Regulations and Rules required verification of validity of payments before any disbursements were made and that supporting documentation was maintained.

24. UNOCI had assisted ADDR in developing a database, and two Information Communications Technology Officers were deployed to ADDR to assist them to clean up and maintain the database. Also, in May 2013, UNOCI and ADDR formed a joint verification team to ensure the established eligibility criteria that was provided in the national strategic plan was applied in registering ex-combatants and participants to the programme. The joint verification team met in May 2013 and reviewed and registered 9,000 ex-combatants and militias. ADDR was registering persons in its database at the end of the interview process.

25. However, subsequent to this, ADDR proceeded to register persons without the involvement of UNOCI. As a result, at the end of 2013, ADDR had registered over 17,000 participants, of which 8,000 (or 47 per cent) had not been jointly verified with UNOCI. This was because ADDR was reluctant to activate the joint verification mechanism, citing security concerns. For the same reasons, ADDR did not allow UNOCI access to the database to confirm the eligibility of registered ex-combatants, even though UNOCI was making payments for reinsertion packages to those registered ex-combatants. As a result, UNOCI was making payments based on the list of names provided by ADDR. For example, in fiscal year 2013/14, UNOCI funded four community-based reinsertion projects totaling \$1.4 million for 6,450 ex-combatants. UNOCI did not have a mechanism to verify that these payments were made to eligible ex-combatants and participants to the DDR programme, increasing the risk of non-ex-combatants gaining access to the programme and receiving benefits they were not entitled to.

**(3) UNOCI should further engage with the Government of Côte d’Ivoire to: (a) reactivate the joint verification process of ex-combatants with the Autorité pour le Désarmement, de la Démobilisation et de la Réintégration (ADDR); (b) obtain access to ADDR database to ensure eligibility of programme participants and to provide support for payments being made to participants.**

*UNOCI accepted recommendation 3 and stated that the eligibility of ex-combatants already in the ADDR database had previously been profiled to participate in the national DDR programme. However, in case of doubt or additional profiling, the eligibility of beneficiaries would be verified through the joint verification mechanism that included UNOCI, ADDR and the Forces Républicaines de Cote d’Ivoire. In November 2014, ADDR agreed to allow partners, including UNOCI, to access its database at its headquarters, as needed. Recommendation 3 remains open pending OIOS verification that UNOCI has access to the ex-combatant database and that the eligibility of DDR participants is verified before payments are made.*

#### Staff vacancies impacted programme implementation

26. The DPKO IDDR Standards provided that the success of the DDR strategy depended to a great extent on the timely selection and appointment of qualified, experienced and appropriately trained personnel.

27. The Chief of the DDR Division at the D-1 level and the Senior Operations Officer at the P-5 level both left the Mission in 2012. The position of Chief was filled on a temporary basis during 2013, and it took until March 2014 to appoint a new Senior Operations Officer. These senior staff changes contributed to the slow implementation of the DDR programme due to gaps in institutional memory. Moreover, 3 of the 41 authorized posts for the DDR Division were vacant, 4 of its staff had been loaned to the Security Sector Reform Division and 3 staff to other offices. Subsequent to the audit, action was being taken to fill the vacancies, and all seven staff on loan had been returned to the DDR Division. Based on the actions taken, no recommendation was made.

## **IV. ACKNOWLEDGEMENT**

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

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



## STATUS OF AUDIT RECOMMENDATIONS

## Audit of the disarmament, demobilization and reintegration programme in the United Nations Operation in Côte d'Ivoire

Recom. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	C/ O <sup>3</sup>	Actions needed to close recommendation	Implementation date <sup>4</sup>
1	UNOCI should develop, in collaboration with the United Nations Country Team, a joint work plan for the implementation of the disarmament, demobilization and reintegration programme.	Important	C	Action taken.	Implemented.
2	UNOCI should further develop the capacity of and increase its support to the Autorité pour le Désarmement, de la Démobilisation et de la Réintégration to ensure that planned disarmament, demobilization and reintegration activities are carried out.	Important	O	Receipt of evidence that UNOCI is adequately supporting ADDR to ensure that planned DDR activities are carried out.	June 2015
3	UNOCI should further engage with the Government of Côte d'Ivoire: (a) to reactivate the joint verification process of ex-combatants with the Autorité pour le Désarmement, de la Démobilisation et de la Réintégration to ensure that verifications are carried out regularly and only eligible persons are being registered; and (b) to obtain access to its database to ensure eligibility of programme participants and to provide support for payments being made to participants.	Critical	O	OIOS verification that UNOCI has access to the ex-combatant database and that the eligibility of DDR participants is verified before payments are made to them.	March 2015

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

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

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

<sup>4</sup> Date provided by UNOCI

# **APPENDIX I**

## **Management Response**

**NATIONS UNIES**  
Opération des Nations Unies  
en Côte d'Ivoire



**UNITED NATIONS**  
United Nations Operation  
in Côte d'Ivoire

**MEMORANDUM INTERNE**

**INTEROFFICE MEMORANDUM**

**CONFIDENTIAL**

TO: Eleanor T. Burns, Director  
A: Internal Audit Division, OIOS

DATE: 19 December 2014

FROM: Aïchatou Mindaoudou  
DE: Special Representative of the Secretary-General

REF: COS12/OSRSG/001/2014

SUBJECT: **Draft report on an audit of the disarmament, demobilization and reintegration programme in the United Nations Operation in Côte d'Ivoire (Assignment No. AP2014/640/03)**  
OBJET: **Draft report on an audit of the disarmament, demobilization and reintegration programme in the United Nations Operation in Côte d'Ivoire (Assignment No. AP2014/640/03)**

1. With reference to your confidential inter-office memorandum of 5 December 2014, we do not have any further comments.
2. As requested, please find attached the Action Plan, with target dates and the focal point within the DDR Division, for implementing the recommendations in Appendix I.

Encl.: Action Plan

cc: Mr. Mbaye Babacar Cissé, DSRSG – Humanitarian, UNOCI  
Mr. Germain Niyoyankana, Chief DDR Division, UNOCI  
Mr. Robert Cannon, Chief of Mission Support, UNOCI  
Ms. Cynthia Avena-Castillo, Professional Practices Section, Internal Audit Division, OIOS

## Management Response

## Audit of the disarmament, demobilization and reintegration programme in the United Nations Operation in Côte d'Ivoire

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNOCI should develop, in collaboration with the United Nations Country Team, a joint work plan for the implementation of the disarmament, demobilization and reintegration programme.	Important	Yes	Deputy Chief, Disarmament, Demobilization and Reintegration (DDR) Division	Already in place	<p>In order to strengthen the cooperation between UNOCI and the United Nations Country Team (UNCT), an internal United Nations coordination mechanism has been put in place. The United Nations Security Sector Reform Working-Group has been established in order to discuss within the United Nations presence in Côte d'Ivoire about the linkages between disarmament, demobilization and reintegration and Security Sector Reform processes.</p> <p>Additionally, in order to ensure the linkage between reinsertion and reintegration-related activities, a United Nations coordination mechanism has been established between UNOCI (including the United Nations Mine Action Service) and the UNCT (i.e. the United Nations Development Programme, United Nations Industrial Development Organization, United Nations Office for Project Services and the International Organization for Migration) and international actors involved in reintegration activities (i.e. Deutsche Gesellschaft für Internationale Zusammena, the World Bank and the African Development Bank) to foster regular</p>

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

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

## Management Response

## Audit of the disarmament, demobilization and reintegration programme in the United Nations Operation in Côte d'Ivoire

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p>exchange of information. This coordination forum will be opened to other actors critical for ensuring sustainable reintegration in the long-term, including the private sector.</p> <p>A mapping of activities has been finalised in view of preparations for an exit-strategy and the transfer of responsibilities to the UNCT. It should be noted, however, that the UNCT has neither the technical capacity nor the financial resources for such a transfer to take place.</p>
2	<p>UNOCI should further develop the capacity of and increase its support to the <i>Autorité pour le Désarmement, de la Démobilisation et de la Réintégration</i> to ensure that planned disarmament, demobilization and reintegration activities are carried out.</p>	Important	Yes	Deputy Chief, DDR Division	15 June 2015	<p>As regards the low budget delivery during cycles 2012/2013 and 2013/2014, it should be noted that this was mainly due to:</p> <ol style="list-style-type: none"> <li>1) The lack of a national programmatic framework that was only adopted in February 2014 by the <i>Autorité pour le Désarmement, de la Démobilisation et de la Réintégration</i> (ADDR) during a workshop.</li> <li>2) The adoption of the UMOJA system, which considerably hampered the timely delivery of the Division's programmatic response to the ADDR.</li> </ol> <p>The Disarmament, Demobilization and Reintegration Division will support the ADDR within its existing resources and capacities bearing</p>

## Management Response

## Audit of the disarmament, demobilization and reintegration programme in the United Nations Operation in Côte d'Ivoire

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						in mind the cuts being made in its budget allocation.
3	UNOCI should further engage with the Government of Côte d'Ivoire: (a) to reactivate the joint verification process of ex-combatants with the <i>Autorité pour le Désarmement, de la Démobilisation et de la Réintégration</i> to ensure that verifications are carried out regularly and only eligible persons are being registered; and (b) to obtain access to its database to ensure eligibility of programme participants and to provide support for payments being made to participants.	Critical	Yes	Deputy Chief, DDR Division	a) Already in place b) 15 March 2015	(a) It should be noted that the eligibility of ex-combatants already included in the ADDR database is not applicable, as they had previously been profiled to participate in the National DDR Programme. However, in case of doubt or additional profiling, the eligibility of beneficiaries is verified through the Joint Verification Mechanism, in which UNOCI, the ADDR and the Forces Républicaines de Côte d'Ivoire (FRCI) participate. The same arrangement is being made for the "Presidential List", a separate database of non-profiled elements disarmed by the ADDR. (b) In addition, during the International Knowledge-Sharing Workshop held in November 2014, the ADDR agreed to allow partners, including UNOCI, to access its database at its headquarters, as needed. It should also be noted that ADDR provides UNOCI with detailed information from its database for each ex-combatant receiving support from UNOCI.