



INTERNAL AUDIT DIVISION

REPORT 2015/063

Audit of the security sector reform programme in the United Nations Operation in Côte d'Ivoire

Overall results relating to the effective management of the security sector reform programme in the United Nations Operation in Côte d'Ivoire were initially assessed as partially satisfactory. Implementation of one important recommendation remains in progress

FINAL OVERALL RATING: PARTIALLY SATISFACTORY

26 June 2015
Assignment No. AP2014/640/10

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AUDIT REPORT

Audit of the security sector reform 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 security sector reform (SSR) 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, dated 30 July 2013 extended earlier UNOCI mandates such as resolution 2000 (July 2011) requiring the Mission to contribute to peace consolidation and stability, national reconciliation, social cohesion, and to facilitate the provision of training in close coordination with other international partners to build the capacities of police, gendarmerie, justice and corrections officers. It also required UNOCI to contribute to the: development of a sustainable vetting mechanism for personnel that would be absorbed into security sector institutions; and organization of the future national army.
4. The UNOCI SSR Division was responsible for managing the SSR programme and had two field coordination offices in Daloa and Bouake. The Division was headed by a Director at the D-1 level who reported to the Special Representative of the Secretary-General and was supported by one national staff, one Field Service staff, two United Nations volunteers and three professional staff. The budget for the SSR Division for fiscal year 2013/14 was about \$1.1 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 SSR programme in UNOCI**.
7. The audit was included in the 2014 risk-based work plan of OIOS because of the risks related to UNOCI not achieving its security sector reform mandate.
8. The key controls tested for the audit were: (a) strategic planning; (b) coordinated management; and (c) regulatory framework. For the purpose of this audit, the key controls were defined as follows:
 - (a) **Strategic planning** - controls that provide reasonable assurance that strategic plans relating to the SSR programme are developed in accordance with the Mission's implementation plan;
 - (b) **Coordinated management** - controls that provide reasonable assurance that potential overlaps in the delivery of the SSR programme are mitigated, and that issues affecting or

involving other United Nations partners and actors are identified, discussed and resolved in a timely manner and at the appropriate forums; and

(c) **Regulatory framework** - controls that provide reasonable assurance that policies and procedures: (i) exist to guide the operations of the SSR 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. Certain control objectives shown in Table 1 as “Not assessed” were not relevant to the scope defined for this audit.

10. OIOS conducted the audit from July to September 2014. The audit covered the period from January 2013 to August 2014.

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 **partially satisfactory**¹ in providing reasonable assurance regarding the **effective management of the SSR programme in UNOCI**. OIOS made two recommendations to address the issues identified. UNOCI supported the national authorities in initiating and developing their national security sector reform strategy. UNOCI and the United Nations Country Team also established a United Nations Security Sector Reform (UNSSR) working group and developed a cooperation framework to coordinate SSR activities within the United Nations Country Team. UNOCI developed a joint work plan with the United Nations Country Team to train personnel of national security institutions, government officials, parliamentarians, prefects and civil society organizations to build their capacities. UNOCI, through the United Nations Peacebuilding Fund, supported the Secretariat of the National Security Council of Côte d'Ivoire in organizing training and seminars on sensitization and monitoring of SSR activities in the field by the national SSR officers and gender mainstreaming in Ivorian security institutions. However, UNOCI needed to engage further with the Government of Côte d'Ivoire to: (a) ensure that an effective vetting mechanism for the hiring of officers for security sector institutions was approved and implemented; and (b) improve gender mainstreaming in security sector institutions.

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

¹ A rating of “**partially satisfactory**” means that important (but not critical or pervasive) deficiencies exist 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.

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 SSR programme in UNOCI	(a) Strategic planning	Satisfactory	Satisfactory	Not assessed	Satisfactory
	(b) Coordinated management	Satisfactory	Satisfactory	Not assessed	Satisfactory
	(c) Regulatory framework	Partially satisfactory	Satisfactory	Not assessed	Partially satisfactory
FINAL OVERALL RATING: PARTIALLY SATISFACTORY					

A. Strategic planning

The Mission supported national authorities to established a national security sector reform strategy

14. Security Council resolution 2000 (July 2011) mandated UNOCI to support the Ivorian Government in developing a national security strategy for the reform of security and rule of law institutions in the country. The United Nations SSR Integrated Technical Guidance Notes stipulated the requirement to conduct a security needs assessment and develop a strategic plan to support the government. In April 2012, UNOCI with the Secretariat of the National Security Council of Côte d'Ivoire developed a joint action plan and conducted a security risk and needs assessment. The results of the assessment were used as a basis for national authorities to develop and initiate their national security strategy, which was finalized in November 2012. OIOS concluded that UNOCI implemented adequate controls to support the national authorities in developing its national security sector reform strategy.

B. Coordinated management

Adequate coordination mechanisms were in place

15. The Mission's SSR strategic plan required that a UNSSR working group be established to: bring together all the United Nations entities working on security sector reform; create a sustainable link with all SSR actors in the country; foster coordination of the Mission and the United Nations Country Team SSR programme; and facilitate the gradual transition of the Mission's security sector reform initiatives to the United Nations Country Team. The United Nations SSR Integrated Technical Guidance Notes required the fostering of a One-United Nations approach to security sector reform in the country by providing a common framework for guiding United Nations support to nationally led security sector reform efforts.

16. The Special Representative of the Secretary-General in April 2014 established a UNSSR working group that brought together members of the United Nations Country Team to maximize the impact and ensure consistency of the assistance provided by the United Nations. The establishment of the UNSSR working group also created a platform for stakeholders to meet monthly to: (a) brainstorm on the progress

of security sector reform activities in the country; (b) measure progress against established benchmarks; and (c) address challenges in implementing joint strategic and operational plans.

17. OIOS reviewed the UNOCI SSR 2014 strategic plan, the UNOCI-United Nations Country Team cooperation framework, and minutes of their meeting. This review indicated that prior to April 2014 UNOCI chaired bi-annual meetings with relevant government officials and other stakeholders to advocate national ownership of the SSR process. Additionally, a review of implementation of the UNOCI-United Nations Country Team security sector reform joint work plan for 2013/14 and related reports indicated that members of the United Nations Country Team were working together to increase national awareness of SSR.

18. OIOS concluded that UNOCI had implemented adequate controls to ensure effective coordination with stakeholders and implementation of SSR activities.

C. Regulatory framework

Support for vetting mechanism in the Ivorian security institutions needed improvement

19. Security Council resolution 2000 (July 2011) required UNOCI to offer support to the development of a sustainable vetting mechanism for personnel to be absorbed in security sector institutions. Also, the DPKO Integrated Disarmament, Demobilization and Reintegration/Security Sector Reform standards required UNOCI to support the Ivorian government in establishing a vetting mechanism to enhance the integrity of security sector institutions and ensure that personnel enlisted into security institutions had the appropriate background and skills.

20. Since the 2011 crisis, over 20,000 persons including new recruits had been absorbed in the security institutions including the army, gendarmerie, police, customs and excise. These 20,000 persons had not been vetted against established criteria. In April 2014, the UNOCI police component, a United Nations entity and the Ministry of Interior drafted terms of reference for mainstreaming a vetting mechanism for the Ivorian Police. The vetting mechanism included: obtaining information on an individual's relevant skills; assessing whether re-training was required for an ex-combatant to be reintegrated into a law enforcement body; and implementing a system to identify individuals with criminal records, had committed human rights abuse or war crimes to ensure they were not admitted to the reformed security sector institution. In August 2014, UNOCI and members of the United Nations Country Team held a training session with participants from the Secretariat of the National Security Council of Côte d'Ivoire, the Ministry of Interior and the Ministry of Defense on developing and incorporating the right type of and adequate vetting system in their recruitment process. The training session concluded with the Secretariat of the National Security Council of Côte d'Ivoire, the Ministry of Interior and the Ministry of Defense agreeing on the criteria to be applied in vetting individuals.

21. However, UNOCI had not sufficiently followed up with the Secretariat of the National Security Council of Côte d'Ivoire on applying the agreed criteria, increasing the risk that personnel recruited to the security sector did not have relevant skills and the required level of conduct.

(1) UNOCI should further engage with the Secretariat of the National Security Council of Côte d'Ivoire to ensure that the terms of reference developed for the vetting of individuals recruited for security sector functions is approved and implemented

UNOCI accepted recommendation 1 and stated that UNOCI would engage with the Secretariat of the National Security Council of Côte d'Ivoire through regular monthly meetings to ensure that the

terms of reference for the establishment of a vetting mechanism was approved and implemented in all security institutions. Recommendation 1 remains open pending receipt of evidence of Mission efforts to have the terms of reference and a vetting mechanism for hiring security sector officers approved and implemented by the government.

Support for gender mainstreaming in security institutions needed improvement

22. The United Nations SSR Integrated Technical Guidance Notes provided for UNOCI to assist the government in including gender mainstreaming into SSR activities to ensure the following were addressed: the welfare needs and capacities of women, girls, men and boys; promotion of gender equality; reduction of sexual harassment; and promotion of human rights within the security organs.

23. A review of SSR joint work plan implementation reports for 2012/13 and 2013/14 indicated that: (a) UNOCI and the Ivorian Government sponsored members of the armed forces and the Secretariat of the National Security Council of Côte d'Ivoire to undertake a study trip to Senegal to understand experiences of the Senegalese in integrating women in the gendarmerie; and (b) UNOCI held two seminars on the need to introduce gender mainstreaming in the Ivorian security institutions. However, while the seminars and visit to Senegal had increased SSR awareness and the government had gained experience from a neighboring country, the army had yet to improve gender mainstreaming in security institutions. There was no female representation in the Ivorian gendarmerie, 0.5 per cent representation in the armed forces and 11.1 per cent in the national police.

24. This was due to the lack of infrastructure provided by the Ivorian government to accommodate more women in the army and the gendarmerie.

(2) UNOCI should further engage with the Government of Côte d'Ivoire to provide enough infrastructures to accommodate women in the army and the gendarmerie to improve gender mainstreaming in security sector institutions.

UNOCI accepted recommendation 2 and stated that women had been integrated in the Ivorian army since the late 1970s. The Mission's advocacy to mainstream gender in security institutions contributed to convincing the government to: open the military secondary school to girls; accept women candidates to the military school of officers; and open to women the school of gendarmerie. UNOCI, through the United Nations Peacebuilding Fund, spent \$150,000 to build new dormitories and other facilities to accommodate 50 women in the school of gendarmerie. UNOCI further indicated that as the participation of women in the gendarmerie increases in the future, external partners would be invited to increase their support to gender mainstreaming in the gendarmerie. Based on the action taken by UNOCI, recommendation 2 has been closed.

Training in national ownership, monitoring and evaluation of security sector reform process was done

25. The UNOCI SSR strategic plan required the Mission to support the Ivorian Government in its monitoring and evaluation efforts to build the capacities of the Secretariat of the National Security Council of Côte d'Ivoire and SSR implementing structures to enhance their monitoring and evaluation mechanisms.

26. In June 2014, UNOCI, with funding of \$550,000 from the United Nations Peacebuilding Fund and the support of the United Nations Country Team, organized training and seminars for national SSR personnel on monitoring and evaluation. These included: (a) principles of monitoring and evaluation of the SSR process; (b) national ownership of SSR and communication skills; (c) the implementation of SSR at the local level and cooperation with the local actors; and (d) the role of the media on decentralization

and change management. These training courses were held in Abidjan, Bouake, Daloa, Soubre, Kohogho and Katiola.

27. OIOS concluded that adequate controls were in place for UNOCI to support the government in enhancing its monitoring and evaluation of the SSR programme.

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 security sector reform programme in the United Nations Operation in Côte d'Ivoire

Recom. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
1	UNOCI should further engage with the Secretariat of the National Security Council of Côte d'Ivoire to ensure that the terms of reference developed for the vetting of individuals recruited for security sector functions is approved and implemented	Important	O	Receipt of evidence that the terms of reference for the vetting mechanism for hiring security sector officers has been approved and implemented by the government.	30 June 2016
2	UNOCI should further engage with the Government of Côte d'Ivoire to provide enough infrastructures to accommodate women in the army and the gendarmerie to improve gender mainstreaming in security sector institutions.	Important	C	Action taken	Implemented

¹ 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.

² 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.

³ C = closed, O = open

⁴ Date provided by UNOCI in response to recommendations

APPENDIX I

Management Response



MEMORANDUM INTERNE

INTEROFFICE MEMORANDUM

TO: Ms. Eleanor T. Burns
A: Director
Internal Audit

DATE: 22 May 2015

FROM: Ms. Aichatou Mindaoudou
DE: Special Representative of the Secretary-General

SUBJECT: **Your letter and draft report on an audit of the Security Sector Reform**
OBJET: **programme in UNOCI (Assignment No. AP2004/640/10)**

1. Thank you for sharing the draft report on the audit of the Security Sector Reform programme in UNOCI which covered the period from January 2013 through August 2014.
2. The two recommendations made with regards to "the vetting process" and "Gender and the Gendarmerie" are well noted. However, I am pleased to inform you that UNOCI had followed up on both issues as explained below and evidenced by the attached documents.
3. On the vetting process, recommendation 1 reads as follows: "*UNOCI should further engage with the Secretariat of the National Security Council of Cote d'Ivoire to ensure that the terms of reference developed for the vetting of individuals recruited for security sector functions is approved and implemented*". As the Mission explained to the audit team during their various consultations, for the Government of Cote d'Ivoire, "vetting" is to be envisaged only with respect to the Police component of the security sector. Consequently, the engagement of the Mission with regards to the approval and implementation of the terms of reference developed for the vetting of individuals is limited to the Police only. In this connection, UNPOL, which in the Mission has the lead in dealing with Government on Police reform, has been following up regularly with the Ministry of Interior and Security (MEMIS). Monthly UNPOL reports to New York contain an update on the status of this sensitive issue. The following code cables refer: CCN-047 of 11 March 2014; CCN-078 of 15 April 2014; CCN-166 of 27 August 2014; and CCN-045 of 10 March 2015. Therefore, the status of the vetting process in the Police is consistently monitored by UNPOL considering that it is up to the Government to decide on its enforcement. The Secretariat of the National Security Council (S-CNS)

has been approached by UNOCI to keep vetting on the SSR agenda and possibly advocate for it to be extended to all security sector institutions. The Mission will continue to engage with the S-CNS for the ToRs to be approved by MEMIS and implemented through regular monthly meetings of the national coordination body, the SSR Consultative Group. The Mission will further use the SRSG's good offices to raise the issue at the top leadership level.

4. Regarding recommendation 2: *“UNOCI should further engage with the Government of Cote d'Ivoire to provide enough infrastructures to accommodate women in the army and the Gendarmerie, to improve Gender mainstreaming in security sector institutions”*. Please note that women have integrated the army since the late 1970s and today there is one female general –a doctor by training- among the Military. Furthermore, UNOCI's advocacy to mainstream gender in the security institutions contributed to convincing the Government to open the military secondary school to young girls; to accept female candidates to the Military School of officers; and more recently to open the School of Gendarmerie to female candidates for the first time ever. Regarding the latter, I am attaching to this memo my official correspondence to the Minister of Defence dated 15 April 2015 informing him of the start of the rehabilitation of the School of Gendarmerie with Peacebuilding Fund contribution of \$150,000. The rehabilitation consisted in the building of new dormitories for the approved quota of 50 women and adapting the facilities to suit their specific needs. Also attached is the Minister of Defence's “thank you” response. This proves that recommendation 2 has been fulfilled.

5. I do believe that the above explanation and attached supporting documents properly address the two audit recommendations. The Chief of the Security Sector Division at UNOCI, Mr. Ely Dieng (email: Dieng6@un.org) in close collaboration with the UNPOL Police Commissioner, Mr. Vianney Nshimiyimana (email: Nshimiyimana@un.org) will continue to monitor progress on vetting and women in Gendarmerie processes through their respective capacities and under the umbrella of the ongoing Security Sector Reform programme.

Management Response

Audit of security sector reform programme in the United Nations Operation in Côte d'Ivoire

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNOCI should further engage with the Secretariat of the National Security Council of Côte d'Ivoire to ensure that the terms of reference developed for the vetting of individuals recruited for security sector functions is approved and implemented.	Important	Yes	Head of Police Component (UNPOL)	From May 2015 through June 2016	As the Mission explained to the audit team during their various consultations, for the Government of Cote d'Ivoire, "vetting" is to be envisaged only with respect to the Police component of the security sector. Consequently the engagement of the Mission with regards to the approval and implementation of the terms of reference (ToR's) developed for the vetting of individuals is limited to the Police only. In this connection, UNPOL which in the Mission has the lead in dealing with Government on Police reform has been following up regularly with the State Ministry of Interior and Security (MEMIS). Monthly UNPOL reports to New York contain an update on the status of this sensitive issue. The following code cables refer; CCN-047 of 11 March 2014; CCN-078 of 15 April 2014; CCN-166 of 27 August 2014; and CCN-045 of 10 March 2015. Therefore the status of the vetting process in the Police is

¹ 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.

² 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 security sector reform programme in the United Nations Operation in Côte d'Ivoire

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p>consistently monitored by UNPOL considering that it is up to the Government to decide on its enforcement. The Secretariat of the National Security Council (S-CNS) has been approached by UNOCI to keep vetting on the SSR agenda and possibly advocate for it to be extended to all security sector institutions.</p> <p>The Mission will continue to engage with the S-CNS for the ToRs to be approved by MEMIS and implemented through regular monthly meetings of the national coordination body the SSR Consultative Group. The Mission will further use the SRSG's good offices to raise the issue at the top leadership level.</p>
2	UNOCI should further engage with the Government of Côte d'Ivoire to provide enough infrastructures to accommodate women in the army and the gendarmerie, to improve gender mainstreaming in security sector institutions.	Important	Yes	Head of Police Component (UNPOL)	15 April 2015	<p>Women have integrated the Ivorian army since the late 1970s and today there is one female general—a doctor by training—among the Military. Furthermore, UNOCI's advocacy to mainstream gender in the security institutions contributed to convincing the Government to open the military secondary school to young girls; to accept female candidates to the Military School of officers; and more recently to open the door of the School of Gendarmerie to female candidates for the first time ever.</p>

Management Response

Audit of security sector reform programme in the United Nations Operation in Côte d'Ivoire

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p>See SRSO official correspondence to the Minister of Defense dated 15 April 2015 regarding the start of the rehabilitation of the School of gendarmerie with the building of new dormitories for the approved quota of 50 women and adapting the facilities to suit women's specific needs. Also attached is the Ministry of Defense's 'thank you' response.</p> <p>The Peacebuilding Fund financed up to \$150,000, the entire rehabilitation which is still ongoing. There is no more need to further "engage the Government to provide enough infrastructures to accommodate women in the Gendarmerie" at this stage. However as the participation of women in the Gendarmerie increases in the future, external partners will be certainly be called in due course to increase their support to gender mainstreaming in this particular force.</p>