



## INTERNAL AUDIT DIVISION

# REPORT 2016/056

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Audit of the downsizing planning process in the United Nations Mission in Liberia

Overall results relating to the effective planning of the downsizing process were initially assessed as satisfactory

FINAL OVERALL RATING: SATISFACTORY

26 May 2016  
Assignment No. AP2016/626/01

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# AUDIT REPORT

## Audit of the downsizing planning process in the United Nations Mission in Liberia

### I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the downsizing planning process in the United Nations Mission in Liberia (UNMIL).
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. The United Nations Mission in Liberia was established pursuant to Security Council resolution 1509 (2003) dated 19 September 2003. The Security Council has extended the Mission's mandate several times since then, most recently on 17 September 2015, when it was extended to 30 September 2016. Following the consolidation of peace and stability, the Security Council endorsed the phased drawdown of UNMIL per its resolutions 2066 (2012), 2116 (2013), 2215 (2015), and 2239 (2015). Accordingly, UNMIL started downsizing from August 2012. The current Security Council resolution 2239 (2015) required UNMIL to reduce authorized military strength of 3,590 as at September 2015 to 1,240 personnel, and the police strength of 1,515 at that date to 606 personnel by 30 June 2016. The civilian component will accordingly be reduced to levels commensurate with the Mission's mandate. With the downsizing of peacekeepers and gradual withdrawal of United Nations military and police personnel, the Government of Liberia (GoL) committed to assume full security responsibilities for the country from 30 June 2016.
4. The UNMIL military and police components as well as the Mission Support were responsible for the downsizing planning, with the Office of the Special Representative of the Secretary-General playing the lead role and coordinating the activities.
5. As at 31 January 2016, the Mission had its headquarters based in Monrovia and 10 regional offices across the country. In total, UNMIL has offices or permanent presence in 54 sites throughout Liberia. From 1 July 2016, UNMIL plans to have offices and presence in Monrovia, Harper, Zwedru, Voinjama, Gbarnga and Greenville until December 2016, when the Security Council is expected to decide on the next phase of the Mission.

### II. OBJECTIVE AND SCOPE

6. The audit was conducted to assess the adequacy and effectiveness of the UNMIL governance, risk management and control processes in providing reasonable assurance regarding the **effective planning of the downsizing process in UNMIL**.
7. The audit was included in the 2016 risk-based work plan of OIOS due to the operational, security and reputational risks related to the drawdown and transition of security responsibilities to GoL.
8. The key control tested for the audit was governance and monitoring mechanisms. For the purpose of this audit, OIOS defined the control as one that provides reasonable assurance that adequate and

effective processes are established to guide the planning, direction, coordination, execution and oversight of the Mission downsizing activities and to monitor and report on the results.

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

10. OIOS conducted this audit from January to March 2016. The audit covered the period from 1 January 2014 to 31 December 2015.

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, analytical reviews and tests of controls, OIOS assessed the existence and adequacy of internal controls and conducted necessary tests to determine their effectiveness.

### III. AUDIT RESULTS

12. The UNMIL governance, risk management and control processes examined were initially assessed as **satisfactory**<sup>1</sup> in providing reasonable assurance regarding the **effective planning of the downsizing process in UNMIL**. The Mission established adequate and effective organizational structure and reporting lines to manage the drawdown of peacekeepers. UNMIL worked with the United Nations Country Team and other stakeholders in the downsizing planning process, assisted in the development of a concrete plan to prepare GoL to assume security responsibilities, and widely publicized the impending drawdown and handover of security responsibilities to GoL. The repatriation of peacekeepers so far was smooth and timely. Also, the Mission developed a concept of operations to enable it implement its mandate in locations without the permanent presence of UNMIL personnel and activities, and continued to advocate to GoL to enact crucial legislation and secure the funding needed to fully prepare to assume security responsibilities. UNMIL was liaising with the Department of Field Support (DFS) to prioritize speedy consideration of the results of the Comparative Review Panel process and inform civilian staff likely to be affected by the drawdown timely and avoid payment of termination indemnity.

13. The initial overall rating was based on the assessment of the key control presented in Table 1. The final overall rating is **satisfactory**.

**Table 1: Assessment of key control**

Business objective	Key control	Control objectives			
		Efficient and effective operations	Accurate financial and operational reporting	Safeguarding of assets	Compliance with mandates, regulations and rules
<b>Effective planning of the downsizing process in UNMIL</b>	Governance and monitoring mechanisms	Satisfactory	Satisfactory	Satisfactory	Satisfactory
<b>FINAL OVERALL RATING: SATISFACTORY</b>					

<sup>1</sup> A rating of “satisfactory” means that governance, risk management, and control processes are adequately designed and operating effectively to provide reasonable assurance regarding the achievement of control and/or business objectives under review.

## **Governance and monitoring mechanism**

### Early planning was initiated for the drawdown of peacekeepers

14. The Secretary-General endorsed Policy on United Nations Transitions in the Context of Mission Drawdown or Withdrawal emphasizes the need for early planning of United Nations transitions taking into account different potential scenarios and incorporating flexibility throughout.

15. A review of the transition planning documents indicated that UNMIL initiated early transition planning and instituted coordination and monitoring mechanisms to: (i) execute the Security Council resolutions on the drawdown of peacekeepers; and (ii) ensure timely, orderly and smooth transition of security responsibilities to GoL. For example, the Mission:

- Initiated strategic, tactical, and operational planning of drawdown immediately after the Security Council, in 19 September 2005, requested recommendations for a drawdown plan with specific benchmarks and tentative schedule;
- Established a technical team comprising representatives from the military, police and civilian components and led by the Office of the Special Representative of the Secretary-General to coordinate the drawdown planning activities. The Team met every two weeks to discuss the implementation, and to assess accomplishments in light of subsequent Security Council decisions; and
- Included tasks/list of planned activities to be performed relating to the Mission transition process in the 2014/15 and 2015/16 work plans of the Mission Support, Police and Military components. Expected outputs, parties responsible for implementation and timelines were clearly spelt out in the plans. UNMIL periodically reviewed the accomplishment of the work plan and took action where necessary.

16. OIOS concluded that the downsizing was adequately planned, monitored, and coordinated.

### UNMIL worked with GoL to develop a concrete plan to assume security responsibilities

17. United Nations Security Council resolution 2190 requested GoL to assume complete security responsibilities for the country no later than 30 June 2016 and stressed the importance of formulating a concrete plan, with timelines and benchmarks, for building the capacity of the security sector. The resolution also requested UNMIL to assist GoL in implementing its national strategy on Security Sector Reform.

18. GoL in consultation with UNMIL and other security agencies developed the GoL Plan for UNMIL transition covering three years. A review of the plan indicated that it set out a list of 205 activities to be accomplished, partners responsible, timelines for accomplishment of benchmarks, high level arrangements for GoL, and reporting and oversight of the activities. Adequate and effective organizational structure and reporting lines and mechanisms were established to implement the GoL Plan for UNMIL Transition.

19. To assist GoL to achieve the benchmarks set in its plan for UNMIL transition, UNMIL developed the United Nations Master Support Plan to the GoL Plan. It covered 388 activities of which 130 were directly linked to the activities in the GoL Plan for UNMIL transition.

20. A review of the accomplishment of the United Nations Master Support Plan showed that 85 activities were not started and 83 were significantly behind schedule due to lack of legislation and resource constraints among other reasons. As at 12 February 2016, 13 per cent of activities were completed, 28 per cent were on schedule, 37 per cent were behind schedule; and 22 per cent had not started.

21. As a result, the likelihood that some transition activities would not be completed prior to 30 June 2016 was high and therefore, there was a possibility that the Government would not have sufficient capacity to effectively and efficiently carry out some security responsibilities it should assume. UNMIL explained that the United Nations would continue to provide support to the Government security sector reform even after the handover of full security responsibilities on 30 June 2016 as mandated in Security Council resolution 2039 (2015).

22. UNMIL also indicated that it would continue to advocate for the passage of key legislation and support the Government in securing funds for implementing the transition plan. However, progress would depend on the government's political commitment.

23. OIOS concluded that UNMIL had provided adequate support to GoL towards building the capacity of its security sector as well as assume security responsibilities on 30 June 2016.

UNMIL worked with the United Nations Country Team and other stakeholders in the drawdown planning process

24. The Secretary-General endorsed Policy on United Nations Transitions in the Context of Mission Drawdown or Withdrawal, states that planning of mission transition and drawdown is the joint responsibility of the leadership of UNMIL working in close collaboration and coordination with national partners, the United Nations Country Team and United Nations Headquarters.

25. OIOS review of action points of the meetings of the UNMIL Leadership Team indicated that the Mission worked in close coordination with GoL, United Nations Country Team, international community in Liberia and other stakeholders to plan the drawdown and its execution as well as the transition of security responsibilities scheduled for 30 June 2016. For example:

- The Mission organized a joint transition workshop with GoL in June 2010. This was followed by several other workshops and meetings between officials of UNMIL and GoL to develop a broad plan for the gradual handover of security tasks as UNMIL gradually reduced United Nations peacekeepers. Also, after the United Nations Security Council resolution 2190, UNMIL stepped up close collaboration with GoL to develop, monitor and implement the GoL Plan for UNMIL Transition; and
- United Nations Headquarters in close coordination with UNMIL conducted the United Nations Military and Police Capability Study in January and February 2014. This was to assess and ensure that the mission was appropriately configured to perform its core mandated political and security tasks as the military component draws down.

26. Also, the United Nations Headquarters was supportive of the Mission in the actual repatriation of troops and arranged timely flights and shipments for repatriating troops and contingent-owned equipment respectively. As a result of smooth and proper arrangements, no demurrage charges were incurred as at 29 February 2016.

27. OIOS concluded that UNMIL worked in close collaboration and coordination with national partners, the United Nations Country Team and United Nations Headquarters in the transition planning and execution of the drawdown of peacekeepers.

UNMIL drawdown and transition of security responsibilities to the government were widely publicized

28. The Secretary-General endorsed Policy on United Nations Transitions in the Context of Mission Drawdown or Withdrawal requires Mission leadership and United Nations Headquarters to carefully manage expectations through clear and consistent messaging of the Mission transition.

29. OIOS review of UNMIL drawdown and transition plans and discussions with management indicated that UNMIL worked closely with GoL to ensure full awareness of the UNMIL downsizing schedules. Drawdown schedules were shared with GoL. UNMIL used its radio station to regularly update the general public about the transition process. Also, the UNMIL Public Information Section recorded and provided interviews with UNMIL officials on the transition to local television stations. Prior to the closure of regional offices, town hall meetings were organized between government officials and representatives of local communities to announce the closure and address the local populations' anxieties about the transition. Journalists were invited to cover these town hall meetings. Staff members were kept informed of the drawdown process through regular town hall meetings.

30. OIOS therefore concluded that UNMIL had put in place adequate controls to ensure clear and consistent messaging of its drawdown plans.

The repatriation of peacekeepers was timely

31. The Secretary-General is expected to establish the organizational structure and reporting lines necessary to ensure smooth and timely reduction of peacekeepers in light of Security Council resolutions.

32. A review of the mission drawdown plans and current staff composition indicated that UNMIL smoothly and successfully completed the first three phases of drawdown within the timeline contained in the Security Council resolution 2066 (2012). To reduce the peacekeepers to the level mandated in Security Council resolution 2239 by 30 June 2016, the Mission clearly identified the contingents to be repatriated and the timelines for their repatriations, the locations to close and the premises and property to be handed over to GoL or private landlords. UNMIL indicated that it would fully comply with this resolution by 30 June 2016.

33. UNMIL ensured that tasks previously performed by the departing United Nations military and police were successfully handed over to GoL security officials. To ensure cost reduction and efficiency, repatriations are planned to coincide with troop rotations.

34. A review of the camp closure process indicated that a few months prior to the closure of each office/camp, UNMIL together with representatives of GoL or private owners conducted joint initial inspections with the objective of identifying the actions to be taken by all parties for the successful and consenting return of premises to GoL or the private landlord. Also, during the initial assessment, a list of United Nations-owned equipment was compiled and their status determined to inform senior management of further action required on whether to redeploy the items or to seek approval of the General Assembly to gift them to the Government.

35. OIOS concluded that the Mission had controls in place to ensure an orderly and timely reduction of peacekeepers and closure of camps.

A concept of operations was developed for locations without the permanent presence of UNMIL personnel and activities

36. The current Security Council resolution 2239 (2015) mandated UNMIL among others to: (i) protect civilian population against threat of violence; (ii) support GoL to reform the justice and security institutions; and (iii) carry out promotion, protection and monitoring activities of human rights in Liberia.

37. UNMIL closed 6 of its 15 field offices between 1 July 2015 and 1 March 2016. To ensure the mandate was implemented in locations without permanent presence of UNMIL personnel and activities, UNMIL leadership approved in July 2015 a concept of operations for integrated coverage of counties without a permanent UNMIL presence. It was updated to reflect the configuration of UNMIL field presence from 1 July 2016. OIOS review of the concept of operations plan indicated that it outlined UNMIL mandated priorities and the arrangements by which they will be implemented, giving emphasis to an integrated and coordinated team approach.

38. OIOS also noted that in locations without UNMIL presence, security patrols by United Nations Police and Military Observers and monitoring of civil and human rights activities by the civilian staff were conducted on a regular basis.

39. OIOS review of the action points of the Technical Team that coordinated the drawdown and transition process indicated that there was adequate coordination and monitoring of the implementation of the concept of operations. OIOS concluded that there were adequate controls over the implementation of the mandate in areas where UNMIL no longer had permanent presence.

Procedures were established for civilian personnel drawdown

40. The United Nations Headquarters budget instructions issued in September 2015 for the 2016/17 budget cycle required the Mission to identify at least 30 per cent of its 2015/16 civilian staffing posts for abolishment.

41. Under the leadership of the Director of Mission Support, the Mission engaged in bottom up consultations involving Unit and Section Chiefs and Heads of the various pillars and components and identified 444 posts comprising 104 international and 293 locally recruited staff posts as well as 47 United Nations volunteers posts to be abolished in 2016/17 fiscal year.

42. A review of UNMIL management representations and actions during the budget preparation period indicated that Mission leadership maintained continuous internal communication on the civilian drawdown and emphasized its commitment to execute staff reductions in a fair and transparent manner. Information circulars and administrative instructions were issued to inform personnel on procedures for the retrenchment of staff and United Nations volunteers. UNMIL created objective, verifiable criteria to evaluate personnel and structure the implementation of the civilian downsizing process. The Mission was providing training and retraining activities, outplacement and job transition assistance to interested personnel and also planned to offer support services such as termination benefits, administration and counseling to staff who would be affected by the retrenchment.

43. A review of the implementation of the process and procedures for the 2016/17 retrenchment/abolishment of posts showed that progress was slow because the Mission's budget submission was not yet approved. As at 31 March 2016, the Mission's 2016/17 budget proposal was under review by the Advisory Committee on Administrative and Budgetary Questions. Additionally, although UNMIL had submitted to the Field Personnel Division of DFS the results of staff evaluations conducted by the Comparative Review Panel, this was still being checked by DFS. As a result, the



affected staff had not yet been informed of their impending separation. There is the risk that the Mission might not be able to give affected staff the required one month notice and may have to pay termination indemnity. The uncertainty has also created low morale and anxiety among staff and could affect productivity.

44. UNMIL was liaising with Field Personnel Division and Field Budget and Finance Division of DFS to prioritize speedy consideration of the results of the Comparative Review Panel process and the 2016/17 budget proposal respectively to enable UNMIL to avoid termination indemnity.

#### **IV. ACKNOWLEDGEMENT**

45. OIOS wishes to express its appreciation to the Management and staff of UNMIL 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

# **APPENDIX I**

## **Management Response**

**United Nations**  
MISSION IN LIBERIA



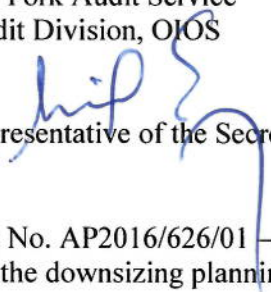
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**U N M I L**

*Office of the Special Representative of the Secretary-General  
And Coordinator of United Nations Operations in Liberia*

Date: 23 May 2016

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

From: Farid Zarif   
Special Representative of the Secretary-General, United Nations Mission in  
Liberia

Subject: Assignment No. AP2016/626/01 – UNMIL's response to the draft report on  
the audit of the downsizing planning process at the United Nations Mission in  
Liberia

Thank you for providing us with the opportunity to comment on the above-referenced audit.

The mission has no comments on the draft report.

Regards.

Cc: Mr. Antonio Vigilante, Deputy Special Representative of the Secretary-General, UNMIL  
Mr. Waldemar Vrey, Deputy Special Representative of the Secretary-General, UNMIL  
Ms. Denise Wilman, Chief of Staff, UNMIL  
Mr. Erich Ball, Officer-in-Charge, Mission Support, UNMIL  
Major General Salihu Zahaway Uba, Force Commander, UNMIL  
Mr. Gregory Hinds, Police Commissioner, UNMIL  
Ms. Moya Magilligan, Audit Focal Point, UNMIL  
Mr. Robert Hartley, Chief, Supply Chain Management, UNMIL  
Mr. Kuldeep Malik, Chief, Service Delivery, UNMIL  
Mr. Michael Page, Chief, Security Sector Reform Unit, UNMIL  
Mr. James Suglo, Chief Resident Auditor, UNMIL  
Ms. Cynthia Avena-Castillo, Professional Practices Section, Internal Audit Division, OIOS