



INTERNAL AUDIT DIVISION

REPORT 2022/085

Audit of the Development Support Office in the United Nations Assistance Mission for Iraq

**The Office needed further strategic direction
and management oversight to improve
operations**

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Assignment No. AP2021-812-01

Audit of the Development Support Office in the United Nations Assistance Mission for Iraq

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of the Development Support Office (DSO) in the United Nations Assistance Mission for Iraq (UNAMI). The objective of the audit was to assess the adequacy and effectiveness of the management of DSO to support the host government's development efforts in accordance with UNAMI's mandate. The audit covered the period from January 2019 to May 2022 and included (a) strategic direction and organization of DSO and (b) work planning, and performance and risk management.

DSO coordinated relations between government structures and the United Nations country team (UNCT), supported the activities of the United Nations through various working groups, contributed towards the updating of various joint planning documents, and collaborated with the UNCT to provide inputs to the Secretary-General's reports to the Security Council. However, there was inadequate clarity on the roles and responsibilities of DSO and its interaction with local interlocutors. Some DSO field staff were present in governorates where there were few coordination activities; and opportunities for synergies with UNAMI Government Liaison Officers (GLOs) had not been adequately explored to avoid duplication. Also, the staff did not have adequate logistics support including office accommodation. In addition, DSO had not established separate work plans for the Office or properly assigned responsibility to manage risks. There were also inadequate mechanisms to monitor staff performance and address staff capacity development needs.

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

- Improve strategic guidance and operations of DSO, including review staff deployment in the governorates, clarify its role and formalize interaction with local interlocutors, regularize the conditions of staff working from home and provide suitable resources for staff to perform tasks;
- Require DSO to prepare independent annual work plans that can be integrated into the work plans of the Office of Deputy Special Representative of the Secretary-General/Resident Coordinator/Humanitarian Coordinator and monitored;
- Correct the owner in its risk register for the risk relating to addressing humanitarian, stabilization, reconstruction, and development needs and ensure that it is adequately managed;
- Strengthen oversight of work performed by DSO staff, monitor staff attendance and take appropriate action on unauthorized absences;
- Review the functions of DSO staff with those of GLOs to identify opportunities for synergies and eliminate duplications; and
- Explore possibilities to provide relevant training to build the capacity of DSO staff to perform their roles.

UNAMI accepted the recommendations and initiated action to implement them. Actions required to close the recommendations are indicated in Annex I.

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Audit of the Development Support Office in the United Nations Assistance Mission for Iraq

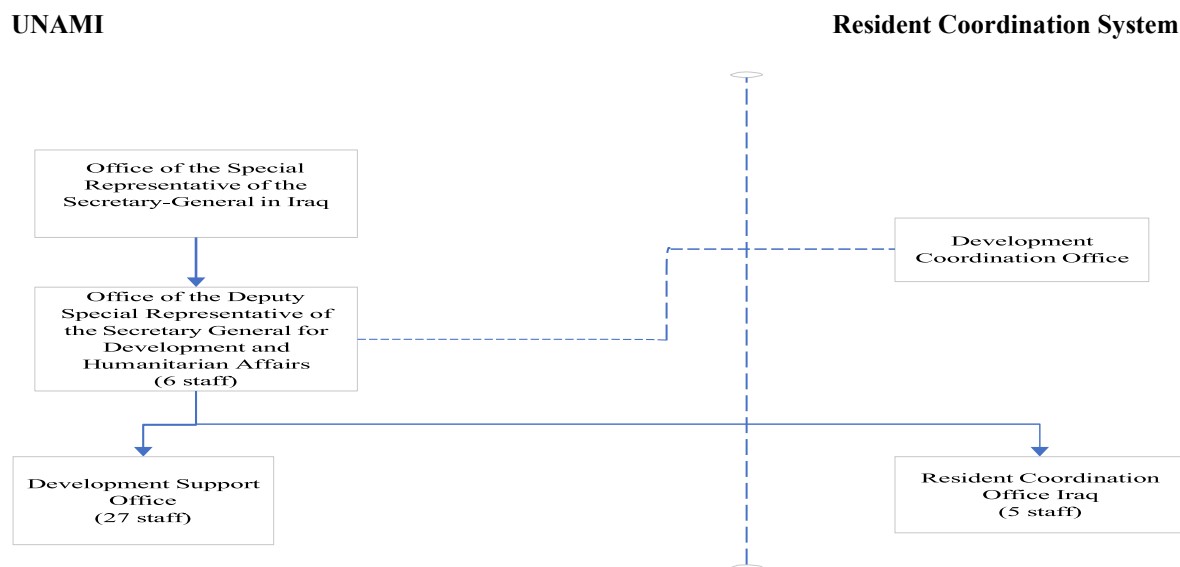
I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the Development Support Office (DSO) in the United Nations Assistance Mission for Iraq (UNAMI).

2. As a result of the conflict with the Islamic State in Iraq and Levant (ISIL) that affected many Iraqi governorates and displaced its civilians, the Security Council has adopted several resolutions that mandate UNAMI to support and coordinate humanitarian and development assistance programmes in Iraq. These include resolution 2631 (2022), which required UNAMI, in coordination with the Government of Iraq, to promote, support and facilitate various activities including the safe, timely, orderly, voluntary and dignified return or local integration, as appropriate, of refugees and displaced persons. Implementation of the mandate requires coordination of UNAMI programmes with those of the United Nations country team (UNCT).

3. The Office of the Deputy Special Representative of the Secretary-General for Development and Humanitarian Affairs (ODSRSG/RC/HC) leads the implementation of the Mission’s development mandate, supported by the (a) Development Support Office (DSO), the UNAMI-funded office with responsibilities for linkages between UNAMI’s development mandate and other mandated activities; and (b) Resident Coordination Office (RCO), which supports national efforts towards the attainment of the 2030 Agenda for Sustainable Development Goals (SDGs). The Development Coordination Office at Headquarters has managerial and oversight responsibilities for RCO. Figure 1 depicts the governance structure for DSO and RCO under the DSRSG/RC/HC.

Figure 1. Organogram of the ODSRSG/RC/HC



4. DSO is led by the RCO Team Leader at the P-5 level who reports to DSRSG/RC/HC. DSO staff serve as liaison officers responsible for coordination and collaboration with stakeholders by sharing information and reporting on socio-economic development events through published bi-weekly, monthly and special reports. DSO also: (a) monitors the implementation of development projects of non-resident UNCT members; (b) provides inputs and assists in the development of various documents, e.g., the United

Nations Sustainable Development Cooperation Framework (UNSDCF)¹; and (c) assists with the translation and interpretation of documents to Arabic. DSO key stakeholders include other UNAMI sections, UNCT, local authorities, non-government actors, community-based organizations and displaced communities. DSO also provides secretariat services for groups such as the Durable Solutions Task Force, Durable Solutions Technical Working Group and Area Based Coordination (ABC).²

5. The 2021 operational cost of the Office was \$2,744,600, which included 27 staff (2 P4, 2 P3, 1 P2, 20 national professional officers (NPOs) and 2 General Service (GS)); individual consultants; and training and non-training travel costs. Seven DSO staff were based in Baghdad and the rest in 12 of the 19 Iraqi governorates. Also stationed in the governorates are the Government Liaison Officers (GLOs) under the UNAMI Political Affairs Section, who report to the DSRSG Political Affairs and Electoral Assistance. Their functions include limited involvement in monitoring and reporting on socio-economic developments.

6. Comments provided by UNAMI are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

7. The objective of the audit was to assess the adequacy and effectiveness of the management of DSO to support the host government's development efforts in accordance with UNAMI's mandate.

8. The audit was included in the 2021 OIOS risk-based work plan due to the importance of the United Nations support to the Iraqi Government in meeting its socio-economic needs and achieving the SDGs.

9. OIOS conducted this audit from December 2021 to October 2022. The audit covered the period from January 2019 to May 2022. Fieldwork was conducted remotely from Kuwait with a field visit to Baghdad and Erbil. Based on an activity-level risk assessment, the audit covered high and medium risk areas in (a) strategic direction and organization of DSO; and (b) work planning and performance and risk management.

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

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

III. AUDIT RESULTS

A. Strategic direction and organization of DSO

Need to strengthen strategic guidance over the operations of DSO

12. Until 2018, UNAMI facilitated programming of joint humanitarian and development activities with the UNCT and Government of Iraq through its Integrated Coordination Office for Development and Humanitarian Affairs (ICODHA), which had a significant presence of up to 48 staff in Baghdad and field offices. After an independent external assessment of UNAMI in 2017 as mandated by Security Council resolution 2367 (2017), a joint United Nations Development Programme (UNDP)/Office of Coordination

¹ UNSDCF is a framework of cooperation, results and strategies between the United Nations system in Iraq and the Government that will contribute to the achievement of Iraq's national priorities and SDGs.

² ABCs comprise representatives from humanitarian, development, stabilization and peacebuilding actors at the local level, working with local authorities to jointly identify priority locations, define key interventions, develop plans of action, and monitor implementation of the plans with different stakeholders including non-governmental actors, community-based organizations, community representatives, local authorities, displacement-affected communities, and other relevant key stakeholders.

of Humanitarian Affairs (OCHA) team in collaboration with the Mission conducted a review of ICODHA to determine whether UNAMI and UNCT were appropriately and efficiently configured to fulfil their respective mandated tasks (ICODHA report). The report recommended, among others, to abolish ICODHA and establish in its place a development coordination/support office to clearly delineate UNAMI's development work from OCHA's humanitarian mandate.

13. UNAMI implemented the recommendations of the report by (a) proposing in the 2019 budget, the nationalization and reduction of the number of staff in ICODHA from 48 to 21, later revised to 27 following the intervention of the Fifth Committee during budget approval; (b) renaming the office to its current name, i.e., DSO to eliminate any confusion from its past role; and (c) changing the terms of reference (TORs) of staff from humanitarian to development activities and reclassifying the posts to better reflect their new focus areas. During the annual UNCT retreat in January 2021, DSO introduced its role and presented to the stakeholders present, UNAMI and UNCT staff, a list of services that it would be providing to other UNAMI components, UNCT and the Government. Despite this, however, there was a need for further strategic guidance and oversight from UNAMI management to enable DSO to effectively support and coordinate the Mission's development support mandate. Areas that needed to be addressed were identified as follows:

14. **Clarity on the role of DSO:** Various stakeholders indicated confusion over DSO's role.

- a) Heads of UNAMI regional offices (HoOs) indicated that local stakeholders were often confused about the work of DSO compared to those of GLOs stationed in the governorates, as well as UNDP and OCHA, which are generally known for their development and humanitarian interventions, respectively. Moreover, apart from a letter that was issued in 2015 to introduce DSO staff in the Anbar governorate, there had been no other official introduction of DSO staff to local officials. Staff indicated that they introduced themselves and some experienced difficulties obtaining information from local authorities despite presenting United Nations identity cards. Letters of introduction may assist in alleviating some of the confusion about the role of DSO staff. The RCO/DSO Team Leader stated that there had been plans to mass produce "To whom it may concern" letters of introduction with signature, stamp and seal to be used by all DSO staff in the field as evidence that they are staff members working for the United Nations. This, however, was not implemented.
- b) The results of 2020 and 2021 engagement surveys conducted by DSO indicated respondents (other UNAMI staff and UNCT members) were more familiar with the services DSO provided in Baghdad, than in the field. As the survey was not distributed to field-based UNAMI and UNCT staff, this may have affected the results. Moreover, stakeholders who were not present at the retreat were not provided with the list of services and may, therefore, not be aware of the role of DSO.
- c) There was confusion over the respective roles of DSO Baghdad-based staff and RCO staff in the Programme Management Team (PMT), the coordination mechanism that supports programme strategy development, planning and monitoring of medium and longer-term United Nations programmes in Iraq. The TOR of PMT assigned RCO to provide coordination and secretariat support and DSO to provide advisory support and coordination of initiatives/activities with internal/external partners and ensure information is appropriately collated and disseminated. However, based on the expected functions, the roles should have been reversed.

15. **Guidance on DSO staff interaction with local officials and the type of information to be requested:** DSO staff TORs included general guidance on their roles and responsibilities, including identifying local needs and assisting and supporting the work of the UNCT through field visits and engagement with local stakeholders. However, DSO had no guidance that established the level of interaction between DSO staff and local stakeholders, and the types and nature of the information to be

collected. The monthly hub activity reports on work conducted in the various governorates indicated that while the activities were related to development needs, some of DSO enquiries may result in unrealistic expectations. For example, enquiries regarding a loan from a Member State; local authorities' response to protests on electricity and plans to upgrade electrical network; demonstration by unemployed teachers; and actions taken to settle unpaid salaries of lecturers. These could expose the United Nations to reputational risks as DSO staff indicated challenges in obtaining information from local authorities who often asked what they or the United Nations had to offer for the information requested. Moreover, these requests may overlap with the work of the UNCT. The RCO/DSO Team Leader indicated that staff received guidance on a case-by-case basis as to the level of interaction with governorate officials, as information needs varied by governorate.

16. **Extent of activities of DSO staff in the field:** While the Mission had proposed the abolishment of three DSO posts located in Erbil and Salah al Din in the 2023 budget, documents on UNCT presence in the field and the nature of activities conducted in certain governorates indicated the need for further assessment of staff deployments. The monthly DSO activities reports for the audit period indicated that DSO staff were located in governorates such as Najaf, Wasit and Qadisiya although they had not been affected by the ISIL conflict, had no established ABCs and few UNCT members, and had limited or no coordination activities between UNCT and local authorities. For example, from January 2021 to June 2022, while staff in Qadisiya attended weekly DSO meetings, online webinars and training courses, the staff reported 25 activities, an average of 1.4 activities per month, with no activities reported for 4 out of 18 months. There was no indication that staff in other governorates covered Qadisiya during the missing four-month period. Reported activities were related to 13 meetings with local officials, 5 with local non-governmental organizations, and 6 on workshops. Similarly, staff in Najaf reported 27 activities in 18 months of which 4 were related to collaboration with UNCT/GLO and the rest with local authorities. There was therefore the need to further assess which governorates require coordination of development activities to ensure that staff are adequately deployed and utilized.

17. **Work modality for DSO staff in field locations without UNAMI offices:** The deployment of DSO staff is shown in Table 1. Staff in three governorates were working from established UNAMI field offices, one staff was working in a governorate annexed building, and in the other eight governorates, nine staff worked from home.

Table 1. Number of approved DSO staff per location

Name location	Location of staff	No. of staff	Staff grade				
			P4	P3	P2	NPO	GS
Anbar	Work from home	1	-	-	-	1	-
Baghdad	UNAMI compound	7	1	-	1	4	1
Basrah	UNAMI compound	2	-	1	-	1	-
Dhi Qar	Work from home	1	-	-	-	1	-
Diyala	Work from home	1	-	-	-	1	-
Erbil	UNAMI compound	4	1	-	-	2	1
Kirkuk/Ninewa	UNAMI compound	2	-	-	-	2	-
Najaf	Work from home	1	-	-	-	1	-
Mosul	Governorate Annex Office	3	-	1	-	2	-
Muthanna	Work from home	1	-	-	-	1	-
Qadisiya	Work from home	1	-	-	-	1	-
Salah al Din	Work from home	2	-	-	-	2	-
Wasit	Work from home	1	-	-	-	1	-
Total		27	2	2	1	20	2

Source: UNAMI HRS and OIOS analysis

18. The work from home modality was, however, not reflected in their letters of appointments nor was approval granted for staff to work on flexible/alternative work arrangements (FWA/AWA). DSO conducted a staff survey after the COVID-19 pandemic to determine possibilities for DSO staff working from government buildings or co-locating with GLOs/UNCT staff in the governorates. The survey results indicated that while Mosul staff preferred having an office in the governorate building to facilitate collaboration as local partners were not permitted access to the UNAMI Mosul compound, the remaining staff preferred to work from home citing security concerns. While the staff survey was a good initiative from DSO, the intent and expectations of United Nations guidelines is for staff to work from an office at their official duty station. Where staff are required to work from an alternative work site, it must be authorized either as an AWA or FWA, with necessary clarification, among others, on the application of Appendix D of the Staff Rules. (It was noted that some GLOs also worked from home.) DSO may need to seek advice from Human Resources and Legal Affairs Sections to mitigate any legal issues to protect staff and the Organization in the event of an incident while staff worked from their homes.

19. During the annual DSO staff retreat, staff identified some administrative challenges while working from home and UNAMI compounds. While issues including replacement of outdated laptops, provision of vehicles for field trips, and office supplies and stationery for staff located in UNAMI premises were resolved, more effort was needed in providing resources to facilitate connectivity to the internet and other operational requirements to attend meetings, workshops and local events for staff working from home. Lack of adequate resources and proper working environment could impact the effectiveness of DSO staff performance.

(1) UNAMI should improve strategic guidance and operations of the Development Support Office (DSO) by, inter alia:

- a) Conducting a strategic assessment to determine the need for DSO presence in the governorates in Iraq in conjunction with other UNAMI staff, and deploy staff accordingly;**
- b) Clarifying the role of DSO to stakeholders and providing guidance to formalize their interaction with local authorities including through presentation of introductory letters;**
- c) Providing suitable resources to DSO staff to enable the efficient and effective performance of the work of the Office; and**
- d) Seeking the advice of the Human Resources and Legal Affairs Sections to clarify the responsibilities of the Organization for staff required to work from home.**

UNAMI accepted recommendation 1 and stated that with the ongoing transition from humanitarian to development focus and scaling down of OCHA operations in the country, DSO and RCO would undertake a joint assessment/review to identify opportunities for alignment and complementarities in planning, monitoring, reporting and coordination at all levels in keeping with the UNAMI mandate. Introductory letters would be provided after the review, and the resources available to DSO staff would also be reviewed to identify additional requirements to enable them to perform their work effectively. UNAMI would consult with the Human Resources and Legal Affairs Sections and make adjustments as needed.

B. Work planning and performance management

Work planning and risk management processes needed improvement

20. The Mission issued work planning instructions to assist sections in preparing their annual work plans including the need to incorporate the Secretary-General's reform agenda on accountability through regular monitoring of progress, collection of data on performance indicators to inform decision-making, reporting, and review of joint efforts and contribution to mandate delivery. The instructions also required each activity to indicate their implementing partners and to update their risk registers.

21. The integrated work plans on development and humanitarian affairs during the audit period did not include a breakdown of activities to be performed by DSO and RCO. All activities were indicated to be led by DSO with none identified for RCO or UNCT as implementing partners, although DSO's role was to support and coordinate their activities. The distinction between the functions of RCO and the seven DSO staff in Baghdad was also not clear (as explained in paragraph 14c).

22. Moreover, the 2021 and 2022 work plans were still in draft and were not reviewed, approved and finalized by the DSRSG/RC/HC. The status of accomplishment of DSO activities against those planned, how they were monitored or DSO's ability to effectively respond to risks for the period reviewed could not be established, as discussed below.

23. Although there were instructions from the RCO/DSO Team Leader to focus on issues such as climate change and the environment, gender, and participation in joint assessment missions, RCO/DSO work plans were not amended to reflect the additional requirements. DSO activity reports indicated DSO support for various activities including during the COVID-19 pandemic and the October 2021 elections, but other DSO activities were not separately identifiable in various mission reports on mandate implementation including the budget performance reports, as most of them, especially those on cross-cutting issues, were consolidated. The RCO/DSO Team Leader indicated that staff were held accountable for the activities indicated in their performance evaluations and were evaluated accordingly. However, it was difficult to assess the achievements of DSO without specific work plans articulating its vision and approach to delivering its development support mandate and related performance indicators that are periodically reviewed and measured.

24. Also, DSO stated that it provided inputs to the UNAMI mission-wide risk register but did not maintain a risk register for the operations of the Office. One of the risks in the UNAMI register is "inadequate progress on addressing humanitarian, stabilization, reconstruction and development needs resulting in prolonged displacement and lack of access to basic services" and DSO was indicated as the risk owner. However, DSO did not have direct responsibility over the related established internal controls and risk responses. For example, neither the development of the UNSDCF and comprehensive multi-year resource mobilization strategy nor the establishment of a joint National/United Nations Steering Committee for UNSDCF were initiated or led by DSO. It was therefore necessary for the risk to be assigned to the right owner so it would be effectively managed and monitored.

25. On the other hand, DSO needed to maintain a risk register that included the strategic and operational level risks that could affect its ability to meet its objectives. These should be periodically monitored and revised to effectively address control deficiencies in a timely manner. Examples of DSO risks that would require mitigation measures included: (a) safety of United Nations information due to risk of theft of laptops and vulnerability to cybersecurity threats as laptops of staff working from their homes lacked access to UNAMI's network to avail of periodic software updates and security scans; and (b) possible pressure or influence from local officials or personal biases of staff in conducting their work. The absence of a risk register, with clearly defined mitigation measures including a risk treatment and response plan could limit

the ability of DSO to proactively identify and manage risks that could impact mandate implementation and the reputation of the Organization.

(2) UNAMI should require the Development Support Office to prepare independent annual work plans that can be integrated into the work plans of the Office of Deputy Special Representative of the Secretary-General/Resident Coordinator/Humanitarian Coordinator and reviewed, approved and monitored.

UNAMI accepted recommendation 2 and stated that under the guidance of ODSRSG/RC/HC, RCO and DSO would prepare an integrated and joint work plan that responds to the humanitarian and development needs of Iraq while clearly specifying the roles and responsibilities of DSO and RCO, respectively.

(3) UNAMI should correct the owner in its risk register of the risk of inadequate progress in addressing humanitarian, stabilization, reconstruction, and development needs and ensure that it is adequately managed.

UNAMI accepted recommendation 3 and stated that DSO would review its inputs to the UNAMI ERM (enterprise risk management) process, including the risk register and risk treatment plan so that they more adequately reflect the risks relating to their work and function. The DSO work plan will continue to refer to relevant risks, however, the ERM remains the Mission's risk identification, management and mitigation tool, as per existing policies on ERM and the Organizational Resilience Management System.

Need to monitor staff performance

26. DSO held weekly virtual meetings with all staff to discuss and monitor performance of tasks, including activities to support the COVID-19 response and vaccination, timely completion of staff performance evaluations, and the need to focus and report on climate change and environmental issues. Meeting action points and timelines and responsibilities for implementation were established and monitored until resolved. Yearly performance evaluation of staff was conducted as required based on individual staff action plans. Since 2019, DSO has held annual retreats as a platform to share best practices and lessons learned and to discuss various operational issues and topics relevant to DSO.

27. DSO staff adequately provided support as secretariat to the various working groups including ABCs, PMT and the Operational Management Team³ by organizing meetings, documenting minutes and following up on action points. They also collaborated with UNCT and contributed support to the development and updating of various joint planning documents such as UNSDCF, disability inclusion scorecard and United Nations Common Country Analysis; represented and monitored projects of non-resident UNCT members; and published bi-weekly and flash reports on socio-economic issues that were distributed to the relevant stakeholders.

28. However, there were challenges that needed to be addressed to improve accountability and the ability to monitor and assess the performance of tasks, especially for staff working from home. Monthly activity reports of work performed by DSO staff mainly consisted of listings of workshops, social engagements and meetings with various stakeholders. Apart from ABC activities and those related to socio-economic development, the meetings with local interlocutors, which accounted for the bulk of activities performed in the field, were generally undocumented. Also, there was ineffective review of the activity reports. For example, in Najaf, it could not be established if 11 activities earmarked for further coordination/collaboration action were executed as there were no follow-up actions in subsequent months. DSO, therefore, needed to

³ The coordination platform for discussion and coordination of common UNAMI and UNCT operational issues

specify agreed deliverables for staff with timelines indicating what needed to be done and by when, and for the activities once completed, to be reviewed and monitored to ensure satisfactory accomplishment.

29. The Central Hub monthly activity reports indicated that staff members in Salah al Din performed tasks in the Anbar governorate during 2021 as the Anbar staff was absent. DSO stated that the staff was on special leave without pay. However, attendance records in Umoja indicated that the staff was on annual leave from 28 February to 29 April 2021 followed by special leave without pay from July 2021 to November 2022. The periods from 01 January to 27 February 2021 and 01 May to 30 June 2021, except for one day of uncertified sick leave on 07 June 2021, were unaccounted for. This may result in overpayment of salary and danger pay. The RCO/DSO Team Leader stated that action would be taken to address unauthorized absences.

30. Standard operating procedures for HoOs required them to be additional reporting officers for all field-based staff for performance evaluation purposes. However, although DSO staff collaborated with them by participating in weekly field coordination meetings that discussed the activities of all UNAMI offices and held periodic bilateral meetings to discuss their activities, HoOs were not added as additional reporting officers. Since the new 2022-2023 performance cycle, DSO field staff are now required to include HoOs as additional reporting officers. Additionally, an NPO staff member at level “B” (NOB) based in Erbil (previously in Anbar) coordinated the day-to-day activities of the Central Hub comprising six governorates with seven NPOs; three at level “A” (NOA) and four at the same level (NOB). Supervision by staff at the same level could limit the extent of skills transfer or effectiveness of supervision for national staff who were still building their capacities to advise on development related issues and strategies. The reporting lines of DSO staff needed to be reviewed to ensure adequate supervision and evaluation of staff. The RCO/DSO Team Leader indicated that an NPO staff at the “C” level was being recruited in Baghdad to supervise the area.

31. Inadequate supervision could impact the effectiveness of performance of tasks.

(4) UNAMI should: (a) strengthen oversight of the work performed by staff of the Development Support Office (DSO) by assigning them with agreed deliverables and timelines for completion, specifying documentation requirements for their activities, which should be reviewed and monitored to ensure satisfactory accomplishment; and (b) monitor the attendance of DSO staff and take appropriate action on unauthorized absences.

UNAMI accepted recommendation 4 and stated that the performance and work of DSO would be directly supervised by the front office of the DSRSG/RC/HC to ensure linkages and synergy with the priorities and vision of the triple hatted DSRSG/RC/HC function. The front office would facilitate the identification of deliverables for each staff member and regular performance management conversations would be continued to provide oversight on progress made and will be an opportunity to adjust as needed. In addition, staff attendance and performance would be monitored through attendance sheets and implementation of deliverables.

Need to further assess opportunities for synergies and avoid duplication

32. The UNAMI 2020 budget planning instructions required identification and consolidation of cross-cutting functions to achieve synergies. While DSO staff monitored the projects of non-resident UNCT members and reported political, human rights and security incidents in their areas of operations, there was opportunities to further consolidate functions as indicated below:

- a) As of April 2022, UNAMI had both DSO staff and GLOs in 12 governorates. Both GLO and DSO staff reported on political issues as their TORs showed some similarities including (i) monitoring and reporting on socio-economic developments, though GLOs’ role was of a

limited nature, and (ii) educational and work experience requirements on development management. However, in locations with GLOs but no DSO staff (Table 2), the RCO/DSO Team Leader stated that he could not task the GLOs as they did not work under his office. As a result, despite the presence of GLO staff in Sulaymaniyah and Dohuk governorates, part of the Erbil/Kurdistan Region, DSO staff periodically traveled hundreds of kilometres to and from these locations to engage with local officials or gather information. The need to rationalize the use of GLOs and DSO staff was also raised in the ICODHA report and in DSO surveys, where respondents questioned whether there was need to have separate GLOs and DSO staff. UNAMI, therefore, missed the opportunity to ensure synergies and more efficient use of its resources.

Table 2. Location of DSO, RCO, and GLOs staff in Baghdad and the field/governorates

Region	Location	No. of ABCs	DSO staff	GLO staff	RCO staff
Headquarters	Baghdad	-	7	29	5
Southern	Basrah	1	2	1	-
	Maysan	-	-	1	-
	Muthanna	-	1	1	-
	Dhi qar	-	1	-	-
Central	Anbar	2	1	1	-
	Diyala	1	1	1	-
	Salah al Din	1	2	1	-
	Najaf	-	1	1	-
	Qadisiya	-	1	1	-
	Wasit	-	1	1	-
Erbil/Kurdistan	Erbil	-	4	7	-
	Sulaymaniyah	-	-	1	-
	Duhok	-	-	1	-
Northern	Kirkuk/Ninewa	1	2	6	-
	Mosul	1	3	3	-

Source: UNAMI HRS and OIOS analysis

- b) DSO published a weekly summary of socio-economic development news for UNAMI Senior Management and UNCT, which were collated from the UNAMI Public Information Section twice daily media monitoring broadcast to all United Nations staff. The RCO/DSO Team Leader stated that this service was rated highly in the annual engagement surveys and was appreciated by UNCT as they were unable to read through the daily broadcasts which were not organized by topic, and they used the DSO summaries to improve their planning and programming. However, this activity may not be the best use of DSO resources.
- c) Included in the RCO's structure is a Data Management, Monitoring and Evaluation, and Reporting Officer at the NOB Level, whose role included monitoring and reporting on SDGs through United Nations information (UN-INFO). However, a DSO staff at the NOC level also indicated holding similar responsibilities in the individual performance management system and both staff attended the same PMT meetings. The RCO/DSO Team Leader indicated that this enabled them to understand the needs of the PMT, answer questions and solve problems, and share their respective expertise as RCO and DSO were integrated, and the DSO staff's information technology skills were being used to complement the RCO office. However, these functions appeared duplicated.

33. While OIOS understood the need for integration, this should not lead to duplications in functions or activities.

(5) UNAMI should review the functions of staff of the Development Support Office (DSO) to further identify areas or opportunities for synergies with other functions to eliminate duplications and ensure more efficient use of staff resources. This should include rationalization of the roles of DSO staff and Government Liaison Officers under the Political Affairs Section in the governorates.

UNAMI accepted recommendation 5 and stated that it would be implemented as part of the strategic review under recommendation 1 and was an ongoing process as part of the UNAMI review and development of its integration business case.

Although DSO conducted annual engagement surveys, it had not yet undertaken a self-evaluation

34. The Secretary-General's bulletin on programme planning, the programme aspects of the budget, the monitoring of implementation and the methods of evaluation, requires all programmes to be evaluated on a regular, periodic basis including self-evaluation. The objective of a self-evaluation of DSO would be to determine in a systematic manner the relevance, efficiency, effectiveness and impact of DSO's activities in relation to its objectives. A self-evaluation of DSO had however not been undertaken.

35. DSO conducted annual engagement surveys to measure performance of the services it provided, identify issues and take corrective actions. The 2020 and 2021 surveys assessed familiarity with performance and satisfaction levels of overall DSO support for development activities in Iraq, DSO knowledge and expertise on development issues, and whether DSO was useful in helping other United Nations entities fulfill their mandates. The response rate was, however, low, although it increased from 22 per cent in 2020 to 35 per cent in 2021. Of the 32 respondents for 2021, 8 were from UNAMI and 24 from UNCT.

36. While the work of DSO in administering the survey is noted, there were opportunities to broaden the audience, especially at the governorate level where most DSO staff were stationed. However, the surveys were only distributed to UNAMI- and UNCT-Baghdad based staff. Local stakeholders and field-based UNAMI and UNCT staff who were the beneficiaries of the support services were not surveyed. For the 2022 survey conducted in November 2022, DSO has included field-based staff.

37. The survey results indicated that less than 40 per cent of respondents were satisfied with the work of DSO at the governorates level and with the DSO staff level of knowledge on development issues; and less than 50 per cent were aware of its primary role including services as the coordination focal point between, UNAMI, UNCT and other local actors.

38. DSO therefore needed to conduct an evaluation of its activities, explore mechanisms to improve the response rate to its surveys and consider including local stakeholders such as ABCs to gain better insights into the quality of services provided, and use those insights to better improve its services. UNAMI indicated that a self-evaluation of DSO activities would be considered within the framework of the UNAMI Evaluation Policy, which was currently in draft.

Need for further action to address staff capacity development needs

39. DSO held annual staff retreats as platforms to share lessons learned and best practices, conducted training including on roles of UNAMI substantive sections, and published weekly available online and face-to-face training opportunities for staff members' continuous capacity development. During 2021, DSO compiled a list of training courses relevant to its work, which included Climate Sensitive Programming for Sustaining Peace, UNCT Leadership Course, gender and human security, project/programme management and evaluation, and English writing courses. The RCO/DSO Team Leader stated that staff were, however, unable to attend the training due to cuts in the training budget.

40. With its changing role after the 2018 ICODHA report, DSO initiated a recruitment exercise in March 2022 for all its 27 posts including four vacant ones. This was due to changes in staff profile from humanitarian to development functions and reclassification of the posts. Current staff were therefore not rostered to fill these posts. In May 2022, ODSRSG/RC/HC, due to concerns with the present staff skill set and ability to conduct the new roles, requested the Human Resources Section (HRS) to centrally administer a written test for NOA and NOB posts. However, the DSRSG subsequently agreed to limit the assessment exercises to only the four vacant posts and to recruit the other posts through competency-based interviews only, as HRS lacked the capacity to conduct assessment tests.

41. While the recruitments of DSO staff complied with ST/AI/2010/3/Rev.1 on staff selection, DSO missed the opportunity to assess staff knowledge and expertise to ensure appropriately qualified staff were recruited. The DSO 2020 and 2021 engagement surveys had indicated that less than 40 per cent of the respondents were satisfied with the level of knowledge and expertise of DOS staff on development issues, needs and networks. Also, UNAMI in response to the Fifth Committee's questions on its 2020 budget submission, cited the lack of capacity of DSO national staff to advise and influence United Nations senior managers or donors on development strategies, as the reason for not nationalizing three P-3 posts in the field, as there was a need to provide appropriate supervision and training to national staff.

42. The 2021 status of DSO staff training indicated completion of various trainings⁴ including the online mandatory courses, however, the following were noted:

- a) While DSO staff attended other internal durable solutions training, only 3 of the 11 DSO staff in governorates with functioning ABCs had attended ABC induction and training on durable solutions.
- b) Though the monthly field activity and triweekly reports indicated participation of staff in various fora and/or reporting on SDGs, environment, gender, disability and human rights, only 10 staff had attended training on cross-cutting principles – 4 on SDG-related issues, 3 on climate issues, 3 on gender, and 1 on disability inclusion.

43. Inadequate training could limit the awareness and capacity of DSO staff to effectively coordinate and support development activities in the field.

(6) UNAMI should explore possibilities of providing relevant training to build the capacity of staff of the Development Support Office to perform their roles.

UNAMI accepted recommendation 6 and stated that provision of relevant training to build staff capacities in 2023 was ongoing and would be taken into account further in the DSO proposal in the 2024 training budget.

IV. ACKNOWLEDGEMENT

44. OIOS wishes to express its appreciation to the management and staff of UNAMI for the assistance and cooperation extended to the auditors during this assignment.

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⁴ Training included integration of SDGs in national development planning, measuring sustainable development, risk communication essentials, gender mainstreaming, ABC induction and training, climate sensitive programming for sustaining peace, disability inclusion, and gender and human security, COVID-19 and electoral, English writing courses.

STATUS OF AUDIT RECOMMENDATIONS

Audit of the Development Support Office in the United Nations Assistance Mission for Iraq

Rec. no.	Recommendation	Critical ⁵ / Important ⁶	C/ O ⁷	Actions needed to close recommendation	Implementation date ⁸
1	<p>UNAMI should improve strategic guidance and operations of the Development Support Office (DSO) by, inter alia:</p> <p>i. Conducting a strategic assessment to determine the need for DSO presence in the governorates in Iraq in conjunction with other UNAMI staff, and deploy staff accordingly;</p> <p>ii. Clarifying the role of DSO to stakeholders and providing guidance to formalize their interaction with local authorities including through presentation of introductory letters;</p> <p>iii. Providing suitable resources to DSO staff to enable the efficient and effective performance of the work of the Office; and</p> <p>iv. Seeking the advice of the Human Resources and Legal Affairs Sections to clarify the responsibilities of the Organization for staff required to work from home.</p>	Important	O	Receipt of the report on the joint assessment review undertaken by DSO and RCO and evidence of implementation of other recommended actions to enable the efficient and effective performance of the DSO.	30 June 2023
2	UNAMI should require the Development Support Office to prepare independent annual work plans that can be integrated into the work plans of the Office of Deputy Special Representative of the Secretary-General/ Resident Coordinator/	Important	O	Receipt of DSO specific work plan that is integrated into the work plan for the ODSRSG/DC/HC with clearly established roles and responsibilities.	30 June 2023

⁵ Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

⁶ Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.

⁷ Please note the value C denotes closed recommendations whereas O refers to open recommendations.

⁸ Date provided by UNAMI in response to recommendations.

STATUS OF AUDIT RECOMMENDATIONS

Audit of the Development Support Office in the United Nations Assistance Mission for Iraq

Rec. no.	Recommendation	Critical ⁵ / Important ⁶	C/ O ⁷	Actions needed to close recommendation	Implementation date ⁸
	Humanitarian Coordinator and reviewed, approved and monitored.				
3	UNAMI should correct the owner in its risk register of the risk of inadequate progress on addressing humanitarian, stabilization, reconstruction and development needs and ensure that it is adequately managed.	Important	O	Receipt of the revised UNAMI risk register with corrected risk owner for the risk relating to addressing humanitarian, stabilization, reconstruction and development needs.	31 March 2023
4	UNAMI should: (a) strengthen oversight of work performed by staff of the Development Support Office (DSO) by assigning them with agreed deliverables and timelines for completion, specifying documentation requirements for their work, which should be reviewed and monitored to ensure satisfactory accomplishment; and (b) monitor the attendance of DSO staff and take appropriate action on unauthorized absences.	Important	O	Receipt of evidence indicating improved supervision of DSO staff by ODSRSG/RC/HC.	30 June 2023
5	UNAMI should review the functions of staff of the Development Support Office (DSO) to further identify areas or opportunities for synergies with other functions to eliminate duplications and ensure more efficient use of staff resources. This should include rationalization of the roles of DSO staff and Government Liaison Officers under the Political Affairs Section in the governorates.	Important	O	Receipt of evidence of action taken to rationalize various UNAMI functions including the roles of DSO staff and GLOs to achieve synergies	30 June 2023
6	UNAMI should explore possibilities of providing relevant training to build the capacity of staff of the Development Support Office to perform their roles.	Important	O	Evidence of training budget allocated to DSO for training of staff	28 February 2023

APPENDIX I

Management Response

Management Response

Audit of the Development Support Office in the United Nations Assistance Mission in Iraq

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	<p>UNAMI should improve strategic guidance and operations of the Development Support Office (DSO) by, inter alia:</p> <ul style="list-style-type: none"> i. Conducting a strategic assessment to determine the need for DSO presence in the governorates in Iraq in conjunction with other UNAMI staff, and deploy staff accordingly; ii. Clarifying the role of DSO to stakeholders and providing guidance to formalize their interaction with local authorities including through presentation of introductory letters; iii. Providing suitable resources to DSO staff to enable the efficient and effective performance of the work of the Office; and iv. Seeking the advice of the Human Resources and Legal Affairs Sections to clarify the responsibilities of the Organization 	Important	Yes	DSRSG/RC/HC supported by a consultant	June 2023	<p>For i, in view of the ongoing transition from humanitarian to development focus and scaling down of OCHA operations in the country, a joint assessment of DSO and RCO will be undertaken to identify opportunities for alignment and complementarities in planning, monitoring, reporting and coordination at all levels in keeping with the UNAMI mandate.</p> <p>For implementation of ii, the provision of introductory letters to local authorities will be provided after the review above.</p> <p>For ii, iii, UNAMI will review the resources available to DSO staff and identify what in addition is required for them to effectively perform their work.</p> <p>For iv, Human Resources and Legal Affairs will be consulted, and adjustments made as needed.</p>

¹ Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

² Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.

Management Response

Audit of the Development Support Office in the United Nations Assistance Mission in Iraq

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	for staff required to work from home.					
2	UNAMI should require the Development Support Office to prepare independent annual work plans that can be integrated into the work plans of the Office of Deputy Special Representative of the Secretary-General/ Resident Coordinator/ Humanitarian Coordinator and reviewed, approved and monitored.	Important	Yes	DSO, Head of Section	June 2023	Under the guidance of the DSRSG/RC/HC, an integrated and joint work plan of RCO and DSO will be prepared that responds to the humanitarian and development needs of Iraq while clearly specifying and delineating the roles and responsibilities of DSO and RCO respectively.
3	UNAMI should correct the owner in its risk register of the risk of inadequate progress on addressing humanitarian, stabilization, reconstruction and development needs and ensure that it is adequately managed.	Important	Yes	DSO, Head of Section	March 2023	The Development Support Office will review its input to the UNAMI Enterprise Risk Management process, including the Risk Register and Risk Treatment Plan in its next review in March 2023. The review will adequately reflect the risks and internal controls relating to the work and function of DSO. As is the current standard, the DSO workplan will continue to make reference to relevant risks, however, the ERM remains the Mission's risk identification, management, and mitigation tool, as per existing policies on Enterprise Risk Management and the Organizational Resilience Management System.

Management Response

Audit of the Development Support Office in the United Nations Assistance Mission in Iraq

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
4	UNAMI should: (a) strengthen oversight of work performed by staff of the Development Support Office (DSO) by assigning them with agreed deliverables and timelines for completion, specifying documentation requirements for their work, which should be reviewed and monitored to ensure satisfactory accomplishment; and (b) monitor the attendance of DSO staff and take appropriate action on unauthorized absences.	Important	Yes	DSRSG/RC/HC DSO, Head of Section	June 2023	For a, the performance and work of DSO will be directly supervised by the DSRSG/RC/HC's front office to ensure linkages and synergy with the priorities and vision of the triple hatted DSRSG/RC/HC function. The front office will facilitate the identification of deliverables for each staff member and the inclusion of these in their workplans; regular performance management conversations will be continued to provide oversight over progress made towards these deliverables and be an opportunity to adjust as needed. For b, staff attendance and performance will be monitored through attendance sheets and implementation of deliverables. Regarding staff that work from home due to security reasons, see comment under item 1 iv.
5	UNAMI should review the functions of staff of the Development Support Office (DSO) to further identify areas or opportunities for synergies with other functions to eliminate duplications and ensure more efficient use of staff resources. This should include rationalization of the roles of DSO staff and Government Liaison Officers under	Important	Yes	DSRSG/RC/HC, supported by the Planning Unit	June 2023	This will be addressed as part of the review under item 1, and is an ongoing process as part of the UNAMI review of integration and the development of its Integration Business Case.

Management Response

Audit of the Development Support Office in the United Nations Assistance Mission in Iraq

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	the Political Affairs Section in the governorates.					
6	UNAMI should explore possibilities of providing relevant training to build the capacity of staff of the Development Support Office to perform their roles.	Important	Yes	DSO, Head of Section	February 2023	The provision of relevant training to build staff capacities in 2023 is ongoing and will be taken further into account in the DSO proposal in the 2024 training budget.