



INTERNAL AUDIT DIVISION

REPORT 2018/065

Audit of the human rights programme
in the United Nations Assistance
Mission in Afghanistan

The Mission needed to specify targets and
outputs in annual work plans and periodically
evaluate the human rights programme

21 June 2018

Assignment No. AP2017/630/03

Audit of the human rights programme in the United Nations Assistance Mission in Afghanistan

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of the human rights programme in the United Nations Assistance Mission in Afghanistan (UNAMA). The objective of the audit was to assess the adequacy and effectiveness of UNAMA's planning, implementation and monitoring of the human rights programme. The audit covered the period from 1 January 2016 to 31 December 2017 and included work planning and implementation, performance monitoring and reporting on the human rights programme, and management of the Human Rights Unit.

UNAMA planned and carried out the human rights programme in collaboration with stakeholders including the Office of the High Commissioner for Human Rights and the host Government. However, UNAMA needed to specify targets and outputs in annual work plans and periodically evaluate the human rights programme.

OIOS made four recommendations. To address issues identified in the audit, UNAMA needed to:

- Ensure annual work plans include specific, measurable and time-bound targets and outputs;
- Review and improve password control over human rights databases;
- Establish both internal and external evaluation mechanism for the human rights programme to assess its effectiveness, efficiency and impact; and
- Ensure staff of the Human Rights Unit complete mandatory human rights training courses.

UNAMA accepted three recommendations, implemented one of them and initiated action to implement the other two. However, UNAMA did not accept the recommendation to establish an evaluation mechanism for the human rights programme, losing an opportunity to obtain objective assurance and advice on the relevance, impact, efficiency, effectiveness and sustainability of the programme. This recommendation has been closed and may be reported to the General Assembly indicating management's acceptance of residual risks.

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Audit of the human rights programme in the United Nations Assistance Mission in Afghanistan

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the human rights programme in the United Nations Assistance Mission in Afghanistan (UNAMA).
2. The Human Rights Unit (HRU) in UNAMA is responsible to implement the human rights mandate of the Mission and promote accountability for implementation of fundamental human rights provisions of the Afghan Constitution, international humanitarian law and international treaties. HRU monitors and reports on the rights of civilians affected by armed conflicts. It also advocates for human rights and engages in strategic partnerships with human rights institutions such as the Afghan Independent Human Rights Commission, relevant Government departments and civil society.
3. The Unit works in collaboration with United Nations agencies, funds and programmes. The Principal Human Rights Officer reports to the Special Representative of the Secretary-General (SRSG) for Afghanistan, as well as the High Commissioner for Human Rights in Geneva. HRU operations are guided by the mandate outlined in United Nations Security Council resolutions and human rights policies of the Office of the High Commissioner for Human Rights and Departments of Peacekeeping Operations, Political Affairs and Field Support (OHCHR/DPKO/DPA/DFS).
4. A Principal Human Rights Officer at the D-1 level heads HRU, assisted by 95 staff, comprising 28 international, 3 United Nations Volunteers, 40 national staff and 24 National Professional Officers in Kabul and at 12 field offices. The Unit's budget including staffing and other costs in 2016 and 2017 was \$17.8 million and \$17.1 million, respectively. The Unit also received \$255,113 and \$317,981 in 2016 and 2017, respectively, from OHCHR for outreach, technical and advocacy initiatives.
5. Comments provided by UNAMA are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

6. The objective of the audit was to assess the adequacy and effectiveness of UNAMA's planning, implementation and monitoring of the human rights programme.
7. This audit was included in the 2017 risk-based work plan of OIOS due to the criticality of the human rights programme in implementing UNAMA's mandate to protect civilians and promote human rights in the host country.
8. OIOS conducted this audit from November 2017 to March 2018. The audit covered the period from 1 January 2016 to 31 December 2017. Based on an activity-level risk assessment, the audit covered higher and medium risk areas in the human rights programme, which included: work planning and implementation, performance monitoring and reporting on the human rights programme, and management of the HRU.
9. The audit methodology included: (a) interviews of key personnel, (b) reviews of relevant documentation, (c) analytical reviews of data, and (d) reviews of a sample of the HRU periodical internal reports, budget reports and portfolios of evidence. Three field offices located at Kabul, Jalalabad and Bamyan were visited.

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

III. AUDIT RESULTS

A. Work planning and implementation

Preparation of annual work plans needed improvement

11. The OHCHR/DPKO/DPA/DFS policy on human rights requires missions to plan, implement and report their work according to timelines and instructions established by the respective offices. The minimum contents for work plans established in the United Nations planning tool kit include: timeframe covered by the plan, objectives, expected accomplishments and related indicators of achievement, outcomes and outputs, deadlines for completion of outputs, assignment of roles and responsibilities, planning assumptions and risk management measures. Outcomes and outputs should be specific, measurable, attainable, relevant, and time-bound.

12. HRU prepared annual work plans for implementation of the human rights programme in 2016 and 2017 based on five priority areas: (i) protection of civilians (POC) in conflict, (ii) monitoring and reporting on six grave child rights violations in armed conflict, (iii) elimination of violence against women and promotion of gender equality, (iv) human rights aspects of peace and reconciliation, and (v) prevention of torture and arbitrary detentions. The plans also included provision of technical support to the host Government, the Afghan Independent Human Rights Commission (AIHRC) and civil society. The work plans were generally aligned with the mandate and human rights strategy and included objectives, expected outcomes and outputs, main activities, potential obstacles, key product timelines and progress indicators. The plans were developed by HRU headquarters in Kabul and distributed to thematic teams and field offices to adapt to local circumstances, and to other substantive units for information.

13. OIOS noted, that HRU operated without a Mission-approved work plan for 2017/18 from 1 April to 2 October 2017, due to a management decision to defer the preparation of the work plan pending outcome of the UNAMA strategic review, which was finalized in August 2017. In the interim, all 52 planned activities included in the 2016 HRU work plan continued, based on established norms and practices. However, a review of 6 out of 24 work plans relating to 2016 and 2017 for HRU headquarters and field offices indicated that progress indicators did not include corresponding quantitative and time-bound targets, benchmarks or success criteria to measure implementation status. This occurred because of inadequate guidance by the Mission on developing annual work plans and absence of a standardized planning template. Without measurable and time-bound outputs and targets, the implementation of work plans cannot be effectively supervised and monitored. OIOS made similar observations in the audit of the political affairs programme in UNAMA (Report 2017/137) and the Mission has yet to develop a standardized planning template.

(1) UNAMA should develop guidance on annual work planning to ensure substantive programmes, including the Human Rights Unit, include specific, measurable and time-bound targets and outputs in their annual work plans.

UNAMA accepted recommendation 1 and stated that it would develop and circulate guidance on work planning. Recommendation 1 remains open pending receipt of a copy of the guidance.

UNAMA identified risks relating to the human rights programme

14. The United Nations Secretariat enterprise risk management policy requires missions to implement and document a risk management process by identifying and assessing risks and determining and monitoring suitable responses.

15. The Mission established a formal risk register to document identified key risks and corresponding mitigating measures, including those related to the human rights programme. The register included risks such as safety and security and lack of access to interlocutors, complainants and victims, which could impact the Mission's ability to fulfil its human rights mandate. In addition, the results-based budget highlighted risks of lack of cohesion in the National Unity Government, heightened underlying tensions and increasing volatility of the country's security situation.

16. UNAMA in collaboration with the United Nations Country Team (UNCT) conducted a criticality assessment and established security risk acceptance levels for high priority substantive programmes including human rights. HRU used various risk mitigation strategies, such as armed escorts for field missions and reverse outreach programmes, where interlocutors, complainants and victims of human rights abuses traveled to meet staff of the HRU at safe locations when the security situation deteriorated, and travel costs were reimbursed at established rates. Significant security concerns requiring immediate attention were escalated through code cables to United Nations Headquarters in New York and Geneva for information and/or timely action. OIOS concluded that UNAMA implemented and documented a risk management process to mitigate the identified risks relating to the human rights programme.

HRU needed to realign its activities to support the implementation of the strategic review

17. The special report of the Secretary-General to the Security Council in August 2017 on the strategic review of UNAMA's mandated tasks, priorities and reconfiguration (A/72/312-S/2017/696) included recommendations to discontinue the Governance and Rule of Law (RoL) Units and entrust some of their functions to the HRU and the Political Affairs Division (PAD).

18. This would entail closing one field office and abolishing more than 250 posts, including 12 in the HRU by 30 June 2018. The Mission prepared a draft transition plan in December 2017 for the transfer of responsibilities of Governance and RoL Units to the HRU and PAD. The plan outlined modalities for implementation but emphasized that implementation would be subject to availability of resources. The responsibilities to be transferred included monitoring and reporting on reforms and justice discussions in provincial justice coordination meetings, promoting and reporting on UNAMA's anti-corruption efforts, and convening periodic meetings to support civil society. A review of the report on the HRU's annual staff retreat held in November 2017 showed that the Unit discussed the need to reprioritize activities considering the new responsibilities within existing resources and seeking further guidance from Headquarters on tasks relating to RoL. However, as of May 2018, the requisite actions remained pending, as the reconfiguration had been deferred to 30 June 2018. In view of the decision, OIOS did not make any recommendations in this regard.

HRU carried out the human rights programme in collaboration with relevant stakeholders

19. Security Council resolutions 2344 (2017) and 2274 (2016) require UNAMA with the support of OHCHR, to cooperate with AIHRC, the Afghan Government and relevant international and local non-governmental organizations to monitor the situation of civilians and coordinate efforts to ensure their protection, promote accountability, and to assist in the full implementation of the fundamental freedoms and human rights, in particular women's rights.

20. HRU headquarters monitored the implementation of work plans by thematic teams and field offices through consolidated weekly, monthly, quarterly and biannual progress reports on the human rights programme. The Unit also provided technical guidelines to help staff in carrying out routine tasks such as compiling evidence for regular public reports and advocacy. In addition, the Unit submitted monthly progress reports to OHCHR and the SRSB, and contributed to the Secretary-General's quarterly reports, highlighting key developments within the various thematic areas. HRU also held staff retreats in 2016 and 2017 to assess current work and plan for subsequent years.

21. A review of the Secretary-General's reports to the Security Council and discussion with key Mission staff showed that there were challenges in supporting human rights in Afghanistan. These included rising casualties due to indiscriminate attacks on civilians, increased violations of women's rights, a deteriorating security situation and lack of accountability resulting in a culture of impunity. Despite these challenges HRU continued its collaboration with stakeholders such as the host Government, UNCT and other substantive units to promote human rights. These initiatives included advocacy, outreach, capacity building, as well as provision of technical guidance on POC to the Afghan Government, civil society actors and other members of the Civilian Casualty Prevention and Mitigation Board where HRU sat as an observer to promote the development of policies that uphold human rights. A review of 30 sampled outreach activity reports and 15 consolidated weekly update reports, relevant project proposals, post implementation narrative and expense reports, 15 interviews with human rights officers, other substantive units and stakeholders, as well as participation in three field visits and two road missions indicated that collaborative efforts were consistently carried out. OIOS concluded that UNAMA made efforts to implement the Mission's core mandate of supporting human rights in Afghanistan.

There was a need to improve controls over human rights databases

22. The OHCHR/DPKO/DPA/DFS policy on human rights in peace operations and political missions requires data gathered during monitoring, fact finding and investigation activities by all human rights components to be accurately entered in a database approved by OHCHR. In addition, access to databases is to be restricted to authorized personnel.

23. HRU established two databases of incidents related to POC and violence against women and employed a database manager to provide primary support to users and maintain controls over the databases. The Unit also maintained two Excel spreadsheets, which detailed interviews with conflict related detainees and incidents of child abuse, respectively. A review of 50 case files indicated that incidents were recorded in databases in a timely manner. A mechanism was in place to ensure data integrity at both field and head office levels through corroboration by three independent sources, such as victims, witnesses, police and village elders. Access to the system was requested in writing by thematic/field office team leaders, approved by the Principal Human Rights Officer and restricted to authorized staff using unique passwords. However, interviews with nine users indicated that passwords had not been changed since 2012 when the database was developed. This occurred because there was no system-enforced requirement to change user passwords periodically. Furthermore, the Excel based Child Protection database stored on the shared drive was not password protected. As a result, highly sensitive data was susceptible to unauthorized access and manipulation. This occurred due to inadequate attention to the access controls.

(2) UNAMA should review and improve password control mechanisms to prevent unauthorized access to human rights databases.

UNAMA accepted recommendation 2 and provided evidence that password control mechanisms for the databases had been implemented. Based on action taken by UNAMI, recommendation 2 has been closed.

B. Performance monitoring and reporting

UNAMA needed to establish an evaluation mechanism to assess the human rights programme

24. The United Nations regulations and rules governing programme planning (ST/SGB/2016/6) and the DPA evaluation policy require programme managers to conduct both internal and external evaluations of programmes to systematically and objectively assess their relevance, effectiveness, efficiency and impact. Such evaluations shall be undertaken by the independent evaluation function, independent external evaluators, or jointly with other United Nations entities and/or implementing partners in line with United Nations evaluation group norms and standards. The United Nations Secretary-General's management reforms of 2017 also emphasized the need to improve transparency through evaluations during and after programme implementation and, where necessary, develop plans for further action.

25. HRU had not undergone any comprehensive evaluation exercise to systematically and objectively assess the relevance, effectiveness, efficiency and impact of its human rights programme, in line with relevant guidelines. The Unit believed that other review mechanisms such as those conducted by the Multilateral Organization Performance Assessment Network, the recent strategic review, biennial results-based budget performance reviews, periodic performance reports to OHCHR and a joint study by DPKO and DPA on human rights public reporting served the purpose of evaluation. OIOS considers that the objectives, norms, standards and methodologies of these reports were different from those of programme evaluation and the reports cannot be considered as evaluation exercises as believed by HRU. For example, periodic performance reports review achievement of performance indicators and measures rather than overall programme outcome and impact.

26. This resulted in a lost opportunity of having a comprehensive, objective and systematic evaluation of the human rights programme by subject matter experts to help HRU to identify areas of improvement and appropriately realign its priorities. For example, the POC thematic team, which prepared 80 per cent of the public reports issued by HRU, maintained a record of 222 outstanding recommendations issued between 2010 and 2017, including 70 issued in 2016 and 2017. These recommendations were issued to anti-government elements, the Government of Afghanistan and international security forces on issues such as preventing civilian casualties, accountability of Afghan National Security Forces, compensation of victims and investigations into incidents involving civilian casualty. Some recommendations were repeated in successive reports for several years leading to redundancy. While it was the responsibility of the various actors to implement the recommendations, an in-depth evaluation would assist HRU in reviewing the effectiveness of issuing and following up such a large number of recommendations and help it to develop other mechanisms to improve effectiveness and impact.

(3) UNAMA should establish both internal and external evaluation mechanisms for its human rights programme to assess its effectiveness, efficiency and impact.

UNAMA did not accept recommendation 3 and stated that various reviews and internal reports on the human rights programme fulfilled the objectives of an evaluation. Additionally, funding had not been allocated for the performance of an external evaluation. OIOS reiterates its recommendation as no independent internal or external evaluation of HRU has been conducted since its establishment, as envisaged in the United Nations regulations and rules governing programme planning (ST/SGB/2016/6) and the DPA evaluation policy. As a result, UNAMA lost an opportunity to obtain objective assurance and advice on the relevance, impact, efficiency, effectiveness and sustainability of the programme. This unaccepted recommendation has been closed without implementation and may be reported to the General Assembly indicating management's acceptance of residual risks.

C. Management of the Human Rights Unit

The Mission needed to further improve gender parity in HRU

27. Security Council resolutions and the policy on gender equality in United Nations peacekeeping operations require missions to expand the role and contribution of women in United Nations field-based operations, through appropriate recruitment and retention strategies. Further, the UNAMA SRSG's compact and the 2017 system-wide strategy on gender parity provides a roadmap to reach parity at the senior levels of leadership by 2021, and across the board by 2028.

28. As of December 2017, the Mission was composed of 13 per cent female staff, of whom 49 per cent were internationals, 42 per cent nationals and 9 per cent United Nations Volunteers. HRU was composed of 32 per cent female staff, and field offices had an average of 27 per cent female staff although some field offices had no female staff at all. While HRU had a higher proportion of female staff than the Mission average, the existing imbalance hindered gender streamlining in outreach initiatives to promote Afghan women's rights, as male staff were restricted from interacting with female community members due to cultural sensitivities. The imbalance was due to insecurity and negative social attitudes towards working women, which discouraged women employment. To address this challenge the Mission was consulting with Headquarters in New York to allow more opportunities for Afghan women to be incorporated into the work force and advocating within the country for gradual change in attitudes that discourage women from working. In view of measures being taken to address the issue OIOS did not make any recommendations.

HRU needed to ensure all staff complete mandatory training on human rights

29. The OHCHR/DPKO/DPA/DFS policy on human rights in peace operations and political missions requires them to provide job-specific and technical training for human rights staff. In addition, the Secretary-General's bulletin of November 2016 on mandatory learning programme (ST/SGB/2016/12) requires all staff to complete the mandatory online training "United Nations Human Rights Responsibilities" by 8 May 2017 or within six months of their entry into service.

30. Some 52 out of 79 HRU staff had completed mandatory training on human rights responsibilities by 31 December 2017. Non-completion of the training by the remaining 27 staff may hinder their ability to perform their functions efficiently and effectively.

(4) UNAMA should ensure that staff of the Human Rights Unit complete mandatory human rights training courses.

UNAMA accepted recommendation 4 and stated that HRU would issue instructions to all staff to complete the mandatory training. Recommendation 4 remains open pending receipt of evidence that HRU staff have completed the mandatory human rights training.

IV. ACKNOWLEDGEMENT

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

(Signed) Eleanor T. Burns
Director, Internal Audit Division
Office of Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

Audit of human rights programme in the United Nations Assistance Mission in Afghanistan

Rec. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
1	UNAMA should develop guidance on annual work planning to ensure substantive programmes, including the Human Rights Unit, include specific, measurable and time-bound targets and outputs in their annual work plans.	Important	O	Submission of a copy of guidance on work planning	31 December 2018
2	UNAMA should review and improve password control mechanisms to prevent unauthorized access to human rights databases.	Important	C	Action completed.	31 May 2018
3	UNAMA should establish both internal and external evaluation mechanisms for its human rights programme to assess its effectiveness, efficiency and impact.	Important	C	UNAMA accepted the risk of non-implementation of this recommendation.	30 June 2018
4	UNAMA should ensure that staff of the Human Rights Unit complete mandatory human rights training courses	Important	O	Submission of evidence that HRU staff have completed the mandatory human rights training.	31 March 2019

¹ Critical recommendations address critical and/or pervasive deficiencies in governance, risk management or control processes, such that reasonable assurance cannot be provided with regard to the achievement of control and/or business objectives under review.

² Important recommendations address important (but not critical or pervasive) deficiencies in governance, risk management or control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

³ C = closed, O = open

⁴ Date provided by UNAMI in response to recommendations.

APPENDIX I

Management Response

United Nations  Nations Unies

UNITED NATIONS ASSISTANCE MISSION IN AFGHANISTAN
UNAMA

Office of the Chief of Mission Support

13 June 2018

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

From : Caroline Bogren
OIC Mission Support

Caroline Bogren

Subject: Draft report on an audit of the human rights programme in the United Nations Assistance Mission in Afghanistan (Assignment No. AP2017/630/03)

1. Reference is made to your memorandum dated 01 June 2018 on the above subject.
2. Please find attached UNAMA response to OIOS request for comments and actions plan with target dates. Supporting documents have been provided to the Resident Audit Office in Kuwait.

Cc. : Ms. Cynthia Avena-Castillo, Professional Practice Section, IAD-OIOS.
Mr. Zulfiqar Gill, Chief, Resident Audit Office Kuwait, IAD-OIOS.
Ms. Denise Wilman, Chief of Staff, UNAMA.
Ms. Danielle Bell, Chief, Human Rights Section, UNAMA.
Mr. Adityavikram Pachisia, Audit Focal Point, UNAMA.

Management Response

Audit of human rights programme in the United Nations Assistance Mission in Afghanistan

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNAMA should develop guidance on annual work planning to ensure substantive programmes, including the Human Rights Unit, include specific, measurable and time-bound targets and outputs in their annual work plans.	Important	Yes	Chief of Staff	31 December 2018	UNAMA agrees in principle to developing and circulating guidance on annual work planning for substantive sections, including Human Rights Section..
2	UNAMA should review and improve password control mechanisms to prevent unauthorized access to human rights databases.	Important	Yes	Chief Human Rights Service	December 2017	UNAMA immediately addressed this issue whilst auditors were still in the Mission and strengthened password control mechanisms by ensuring all existing passwords are changed regularly to prevent unauthorized access to human rights databases and the confidential information they obtain. Evidence has been provided to the OIOS representative in June 2018.
3	UNAMA should establish both internal and external evaluation mechanisms for its human rights programme to assess its effectiveness, efficiency and impact.	Important	No			UNAMA maintains its position that the evaluation undertaken as part of the recent Strategic Review, the OHCHR/DPA/DPKO joint study on public reporting, the Results-Based Budget performance review, updates to the Mission Strategic Framework for Chief of Staff, quarterly OHCHR-led internal evaluation and the Annual Report of the High Commissioner provide more than adequate means of

¹ Critical recommendations address critical and/or pervasive deficiencies in governance, risk management or control processes, such that reasonable assurance cannot be provided with regard to the achievement of control and/or business objectives under review.

² Important recommendations address important (but not critical or pervasive) deficiencies in governance, risk management or control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

Management Response

Audit of human rights programme in the United Nations Assistance Mission in Afghanistan

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						evaluating the effectiveness, efficiency and impact of the human rights programme. Furthermore, in recent months HRS underwent a further external evaluation by the Multilateral Organisation Performance Assessment Network (MOPAN) operated by 18 donor countries. It focuses on organizational performance. UNAMA will continue to actively engage with any mechanism (internal or external) that seeks to provide added value by improving the effectiveness of HRS programmes, but does not support the establishment of any additional evaluation mechanisms beyond those with which it is already involved and does not have funds for such activities.
4	UNAMA should ensure that staff of the Human Rights Unit complete mandatory human rights training courses	Important	Yes	Chief Human Rights Service	31 March 2019	HRS has issued instructions to all staff of the Service to complete mandatory training during the current performance cycle, 1 April 2018 to 31 March 2019 and is monitoring compliance. Considering staff turnover rate, evolving training obligations and workload issues a full implementation is not a realistic goal