



INTERNAL AUDIT DIVISION

REPORT 2014/119

Audit of the support provided by the United Nations Mission in Liberia to build the capacity of the Liberian National Police

Overall results relating to the effectiveness of the support provided by the United Nations Mission in Liberia to build the capacity of the Liberian National Police were initially assessed as partially satisfactory. Implementation of two important recommendations remains in progress

FINAL OVERALL RATING: PARTIALLY SATISFACTORY

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Assignment No. AP2013/626/04

CONTENTS

	<i>Page</i>
I. BACKGROUND	1
II. OBJECTIVE AND SCOPE	1-2
III. AUDIT RESULTS	
Project management	2-5
IV. ACKNOWLEDGEMENT	5
ANNEX I Status of audit recommendations	
APPENDIX I Management response	

AUDIT REPORT

Audit of the support provided by the United Nations Mission in Liberia to build the capacity of the Liberian National Police

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the support provided by the United Nations Mission in Liberia (UNMIL) to build the capacity of the Liberian National Police (LNP).
2. In accordance with its mandate, OIOS provides assurance and advice on the adequacy and effectiveness of the United Nations internal control system, the primary objectives of which are to ensure (a) efficient and effective operations; (b) accurate financial and operational reporting; (c) safeguarding of assets; and (d) compliance with mandates, regulations and rules.
3. Security Council resolutions mandated UNMIL, in conjunction with the Government of Liberia and donor partners, to provide support for the government's security reform programme and to strengthen LNP capabilities to expedite the readiness of the LNP to assume security responsibilities. The United Nations Police component (UNPOL) was responsible for LNP capacity building activities, which were governed by a Memorandum of Understanding (MOU) signed between UNMIL and the Government of Liberia on 29 September 2004.
4. The UNPOL component was headed by a Police Commissioner at the D-2 level and had 1,763 authorized posts. The approved budgets of the police component for fiscal years 2012/13 and 2013/14 were \$46 million and \$57 million respectively.
5. Comments provided by UNMIL are incorporated in italics.

II. OBJECTIVE AND SCOPE

6. The audit was conducted to assess the adequacy and effectiveness of UNMIL governance, risk management and control processes in providing reasonable assurance regarding the **effectiveness of the support provided by UNMIL to build the capacity of the LNP**.
7. The audit was included in the OIOS risk-based work plan of OIOS because of the operational risks of non-achievement of the Mission's capacity building programme for the LNP.
8. The key control tested for the audit was project management. For the purpose of this audit, OIOS defined project management as controls that provide reasonable assurance that there is sufficient project management capacity as well as adequate resources, tools and systems to achieve the mandate of UNMIL in supporting the government in building the capacity of the LNP.
9. The key control was assessed for the control objectives shown in Table 1.
10. OIOS conducted this audit from December 2013 to June 2014. The audit covered the period from 1 January 2013 to 31 May 2014. The audit did not cover UNPOL activities in support of LNP operations, immigration and naturalization services as these would be covered under a separate assignment.

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

III. AUDIT RESULTS

12. The UNMIL governance, risk management and control processes examined were initially assessed as **partially satisfactory**¹ in providing reasonable assurance regarding the **effectiveness of the support provided by UNMIL to build the capacity of the LNP**. OIOS made two recommendations to address the issues identified. UNMIL was supporting the government in building the capacity of the LNP by developing a Joint Development Framework together with the LNP; upgrading the Liberian National Police Training Academy; and certifying 5,000 police officers fit for duty. However, UNMIL needed to further assist in the implementation of the Joint Development Framework and conduct a risk assessment relating to human rights to support the decisions on collocating UNPOL with the LNP.

13. The initial overall rating was based on the assessment of key control presented in Table 1 below. The final overall rating is **partially satisfactory** as implementation of two important recommendations remains in progress.

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
Effectiveness of the support provided by UNMIL to build the capacity of the LNP	Project management	Partially satisfactory	Partially satisfactory	Partially satisfactory	Partially satisfactory
FINAL OVERALL RATING: PARTIALLY SATISFACTORY					

Project management

United Nations Police worked in cooperation with the Liberian National Police on the reform process

14. The MOU required the Government of Liberia and UNMIL to cooperate, collaborate, consult and coordinate fully in monitoring, evaluating, reforming and restructuring the LNP, as well as in developing and implementing civilian police training programmes.

15. UNMIL and the Government of Liberia had collaborated in developing the LNP strategic plan covering the calendar years 2009 to 2013. LNP and UNPOL had also jointly developed the LNP Development Programme, comprising 155 projects, which were to be reviewed and evaluated and the

¹ A rating of “**partially satisfactory**” means that important (but not critical or pervasive) deficiencies exist in governance, risk management or control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

results thereof submitted to the LNP Strategic Plan Steering Board. A review of the implementation of these projects indicated the following:

- Due to insufficient funding from the Government of Liberia and donor partners, and insufficient time allocated to the development of the LNP because of their involvement in policing activities relating to the 2011 referendum and national elections, only 57 (or 37 per cent) of the projects were completed while 98 were at various levels of completion ranging from 4 to 95 per cent at the end of 2013. As a result, LNP did not yet have all the necessary tools for effective policing; and
- Some completed projects had not been reviewed and evaluated. For example, a review of 30 completed projects showed that only 17 midterm and post completion reviews were completed. This was because the LNP did not regularly attend project review team meetings. Accordingly, few completed evaluations were available for UNPOL to benefit from lessons to adjust future efforts to build LNP capacity.

16. To address the above, a joint LNP and UNMIL team developed a Joint Development Framework, which was rolled out in May 2014, to promote the ability of LNP to improve its governance as well as operational and evaluation activities. A review of the Joint Development Framework, which included 14 new development plans, indicated that development plans adequately focused on the identified core weaknesses of the LNP. Once these development plans were implemented, the effectiveness of LNP would be further enhanced. UNMIL had also designed a strategy to implement the development plans, but the roll-out had been delayed in part because of the outbreak of Ebola.

(1) UNMIL should further engage with the Government and donors to ensure that adequate resources are allocated to the implementation of the Joint Development Framework as well as related plans for developing the capacity of the Liberian National Police.

UNMIL accepted recommendation 1 and stated that with the outbreak of the Ebola Virus Disease, the implementation of the Joint Development Plans was put on hold while Ebola Virus Disease Support was developed to guide and support the LNP. A survey of potential donors and partners was planned for early 2015. Recommendation 1 remains open pending receipt of evidence that the Joint Development Framework and LNP development plans have been implemented.

Human rights due diligence was not conducted prior to United Nations Police officers collocating with Liberian National Police counterparts

17. The MOU required UNMIL to appoint police advisors, monitors and trainers in various areas as determined by UNMIL, subject to consultations with the Government of Liberia. Also, the DPKO/DFS policy required that decisions to collocate UNPOL officers with LNP counterparts were taken on the basis of an assessment of risks covered by the Secretary-General's Human Rights Due Diligence Policy. This was required to maintain the legitimacy, credibility and public image of the United Nations, and ensure compliance with its Charter and obligations under international law.

18. As of 31 December 2013, UNMIL had collocated 462 officers with the LNP in their headquarters, regional headquarters, zones and depots throughout Liberia. A review of the collocation deployment table, UNPOL weekly activity reports, discussions with officers and the LNP organizational structure indicated that UNMIL was adequately covering all areas of LNP operations.

19. However, UNMIL had not conducted the required risk assessment relating to human rights violations to ensure it was providing the required support to the LNP. This resulted as UNMIL was

delayed in developing standard operating procedures for the implementation of the United Nations Human Rights Due Diligence Policy on Support to non-United Nations Security Forces. These procedures were finalized in April 2014. Prior to this, UNPOL was monitoring compliance using the LNP Duty Manual on protection of the human rights of individuals and ensured that LNP officers had been introduced to basic principles of human rights during their mandatory basic recruitment course.

(2) UNMIL should conduct a risk assessment and implement procedures to ensure that United Nations police officers provide adequate guidance and support to the Liberia National Police on the human rights aspects of policing.

UNMIL accepted recommendation 2 and stated that UNPOL and the Human Rights and Protection Section were undertaking a risk assessment of the LNP as required by the Human Rights Due Diligence. Recommendation 2 remains open pending receipt of evidence showing that the assessment has been conducted and appropriate measures implemented.

The Mission was adequately assisting in the implementation of the Liberian National Police training programme

20. The MOU required UNMIL to assist the LNP in developing and implementing training programmes and materials, as well as providing training courses. UNMIL was also required, in cooperation with LNP, to undertake strategic analysis and make recommendations for required changes to training programmes to ensure conformance with democratic and international standards of policing.

21. A review of training activities at the LNP Training Academy in Monrovia indicated that training courses for each calendar year had been developed and updated on the basis of a training needs assessment. UNPOL supported the LNP Police Academy training instructors to standardize and organize materials, and all training packages were up-to-date and appropriately filed. At the time of the audit, LNP officers had taken over most of the training functions due to the success of UNPOL train the trainers' programmes. OIOS concluded that UNPOL had implemented mechanisms to ensure that adequate assistance was provided to the LNP in developing and implementing training programmes.

Facilities at the police training academy were upgraded as a result of periodic assessment of needs

22. The MOU required UNMIL, in cooperation with the Government of Liberia, to assist LNP in renovating and equipping its training facilities after conducting technical assessments, analysis of needs and requirements in relation to buildings, facilities and equipment.

23. UNMIL and LNP periodically conducted technical assessments of requirements in relation to buildings, facilities and equipment of the LNP Training Academy in Monrovia. LNP together with UNPOL also conducted an assessment in May 2014 of the Academy's logistics and preparedness to take in recruits. The Government and other donors used the results of this assessment as the basis for providing the resources required to improve catering services and to purchase equipment. As a result of periodic improvements, the facilities at the LNP Police Training Academy in Monrovia were upgraded to accommodate 660 students. Additionally, UNMIL collaborated with LNP and donors to construct an LNP regional training centre in Harper, which was inaugurated in September 2013. OIOS concluded that UNMIL had implemented adequate mechanisms to effectively support the upgrading of LNP training facilities.

The Mission assisted in developing and implementing Liberian National Police human resources policies and procedures

24. The MOU required UNMIL to assist the LNP in developing and implementing recruitment, employment, termination and severance procedures. UNPOL assisted the LNP in implementing more than 20 policies and procedures during the audit period. These included the LNP recruitment policy, manpower establishment, deployment and development plan, policy on severance package, police station standard operating procedures and duty manual. OIOS concluded that UNPOL had implemented adequate mechanisms to provide adequate support to LNP in developing various human resources policies and procedures.

The Mission adequately assisted the government in certifying police personnel

25. The MOU required UNMIL to, upon consultation and agreement between the parties, certify individuals fit for the Liberian police service and issue certificates to LNP officers to execute policing powers. In the 2013/14 results-based budget, UNMIL was required to increase to 5,571 the number of LNP officers trained, equipped and deployed. A review of data of LNP officers indicated that from the period 1 January 2013 to 31 May 2014, UNPOL had certified 488 police officers (388 male and 100 female) as fit and qualified for police activities. While UNMIL had not achieved the established target of 5,571 certified officers, falling short by 307, this was mainly because of resource constraints. Nonetheless, OIOS concluded that UNMIL had put in place adequate controls to implement the requirements of the MOU regarding the training and certification of LNP officers.

IV. ACKNOWLEDGEMENT

26. 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) David Kanja
Assistant Secretary-General for Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

Audit of the support provided by the United Nations Mission in Liberia to build the capacity of the Liberian National Police

Recom. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
1	UNMIL should further engage with the Government and donors to ensure that adequate resources are allocated to the implementation of the Joint Development Framework as well as related plans for developing the capacity of the Liberian National Police.	Important	O	Receipt of evidence that the Joint Development Framework and LNP development plans have been implemented.	February 2015
2	UNMIL should conduct a risk assessment and implement procedures to ensure that United Nations police officers provide adequate guidance and support to the Liberia National Police on the human rights aspects of policing.	Important	O	Receipt of evidence showing that the assessment has been conducted and appropriate measures implemented.	January 2015

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

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

³ C = closed, O = open

⁴ Date provided by UNMIL in response to recommendations.

APPENDIX I

Management Response

Office of the Special Representative of the Secretary General

Date: 20 November 2014

TO: Ms. Eleanor T. Burns
Chief, Peacekeeping Audit Service
Internal Audit Division, OIOS

FROM: Karin Landgren
Special Representative of the Secretary General



SUBJECT: UNMIL response to the draft report on an audit of the support provided by the United Nations in Liberia to build the capacity of the Liberian National Police (Assignment No. AP2013/626/04)

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

Please see the comments of the mission to the audit in the attached matrix, as requested in your memorandum No. IAD-14, dated 07 November 2014. A Word version of the matrix is immediately provided to you via e-mail, while a hardcopy of the matrix and this signed memorandum will be delivered by Mail & Pouch.

Regards

CC: Mr. Tamrat Samuel, Deputy Special Representative of the Secretary General, UNMIL,
Mr. Gregory Hinds, Police Commissioner, UNMIL
Mr. Cesar Hawthorne Binag, Deputy Police Commissioner, UNMIL
Ms. Denise Wilman, Chief of Staff, UNMIL
Mr. Bernard Philips, Officer-in-Charge, Audit Focal Point, UNMIL
Ms. Cynthia Avena-Castillo, Professional Practices Section, Internal Audit Division, OIOS

Management Response

Audit of the support provided by the United Nations Mission in Liberia to build the capacity of the Liberian National Police

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNMIL should further engage with the Government and donors to ensure adequate resources are allocated to the implementation of the Joint Development Framework and related development plans to capacity build the Liberian National Police.	Important	YES	UNPOL Chief of Development and Reform Department	February 2015	With the Ebola Virus Disease (EVD) outbreak, UNPOL was compelled to put on hold the implementation of the Joint Development Plans at the height of the second outbreak in May 2014 and developed the EVD Support Plan, which is presently guiding our engagement with the Liberia National Police. UNPOL has rethought the implementation of the capacity development plans, considering the lingering capacity gaps that have surfaced within the Liberia National Police as they strive to respond to the outbreak, and has commenced a stocktaking exercise with the intention to review its continuing engagement with the Liberia National Police. An internal self-assessment has already taken stock of the resources at UNPOL disposal and its capacity to respond to Liberia National Police's operational and institutional development needs, in the present operational context. A survey of potential donors and partners is planned and it is envisaged that this will culminate in a retreat/working session between Ministry of Justice/Liberia National Police senior commanders, UNPOL and donors in early 2015.
2	UNMIL should conduct a risk assessment and implement procedures to ensure that United Nations police officers provide adequate guidance and support to the Liberia	Important	YES	UNPOL Policy Advisor	January 2015	UNPOL and the Human Rights and Protection Section (HRPS) are presently undertaking a risk assessment of the Liberia National Police as a requirement of the Human Rights Due Diligence Policy. Upon the completion of the assessment, UNMIL will be in a position to assess the gravity and recurrent nature of each emerging situation whilst identifying additional mitigating measures to be

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

Management Response

Audit of the support provided by the United Nations Mission in Liberia to build the capacity of the Liberian National Police

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	National Police on the human rights aspects of policing.					<p>undertaken by the government and UNMIL to perform continued support to the national police. It is expected that the assessment will be completed by the end of December 2014.</p> <p>In the meantime, UN Police is continuing with its support to the national police to mainstream human rights sensitivity in policing through i) high level advocacy on human rights responsiveness, ii) the provision of governance development, preventive and investigative capacity building support to the Professional Standards Division, iii) mainstreaming human rights sensitivities into policy frameworks, iv) strengthening the Liberia National Police Crime Services Department investigative capacities and v) monitoring and reporting on human rights violations for investigation and disciplinary action.</p>