



INTERNAL AUDIT DIVISION

REPORT 2018/029

Audit of the management of the Global Programme on Strengthening the Legal Regime against Terrorism at the United Nations Office on Drugs and Crime

Controls over management of the programme needed to be strengthened

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Audit of the management of the Global Programme on Strengthening the Legal Regime against Terrorism at the United Nations Office on Drugs and Crime

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of the management of the Global Programme on Strengthening the Legal Regime against Terrorism (GLOR35) at the United Nations Office on Drugs and Crime (UNODC). The objective of the audit was to assess the adequacy and effectiveness of internal controls in ensuring the effective management of the GLOR35 programme. The audit covered the period from 1 January 2015 to 31 August 2017 and included a review of risk areas relating to: (i) strategic planning and governance; (ii) mainstreaming of Sustainable Development Goals (SDGs); (iii) programme/project management; and (iv) regulatory framework.

The activities and outputs of GLOR35 were generally in accordance with the UNODC mandate and contribution agreements. However, controls over the management of GLOR35 needed to be strengthened.

OIOS made 10 important recommendations. To address issues identified in the audit, UNODC needed to:

- Strengthen its strategic planning process by ensuring that work plans of individual sections in the Terrorism Prevention Branch are prepared with linkages to outputs, available resources and performance of its managers;
- Institute adequate controls to prevent inadvertent leak of sensitive information by participants of technical assistance training and workshops to protect the confidentiality of sensitive information;
- Establish a mechanism to systematically record stakeholders feedback for consideration during subsequent revisions to the GLOR35 programme;
- Establish a mechanism to consult available National Voluntary Reviews of the country where projects are planned to be implemented;
- Take appropriate steps to improve gender mainstreaming in GLOR35 projects;
- Establish a system to consolidate technical assistance requests relating to the GLOR35 programme and track responses;
- Review the existing project approval process to enable the Programme Review Committee to exercise its role of ensuring strategic alignment of global programmes with the strategic framework of the Office;
- Take appropriate steps to ensure that management positions in the Terrorism Prevention Branch are filled to ensure efficient and effective management of the GLOR35 programme;
- Review the unspent balances relating to completed GLOR35 projects and process them in accordance with donor agreements; and
- Take appropriate action to clear the outstanding travel advances and recover outstanding travel advances pending for more than one month.

UNODC accepted the recommendations and has initiated action to implement them.

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Audit of the management of the Global Programme on Strengthening the Legal Regime against Terrorism at the United Nations Office on Drugs and Crime

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the management of the Global Programme on Strengthening the Legal Regime against Terrorism (GLOR35) at the United Nations Office on Drugs and Crime (UNODC).

2. GLOR35, which is a UNODC global programme on counter-terrorism, is the administrative mechanism for implementing the UNODC thematic programme on terrorism prevention for the period 2015-2019. GLOR35 was administered by the Terrorism Prevention Branch (TPB) which was one of the branches under the Division for Treaty Affairs (DTA) in UNODC. The programme provided the framework for UNODC's technical assistance to Member States for implementing the international legal regime against terrorism through the provision of legal and capacity building assistance. The core mandated areas of GLOR35 were: (i) promoting the ratification of the international legal instruments against terrorism; (ii) assisting Member States with the incorporation of their provisions into national legislation; (iii) building the capacity of criminal justice officials to efficiently apply international counter-terrorism laws, regulations and strategies; and (iv) promoting inter-agency collaboration at the national level, and international judicial cooperation related to terrorism. GLOR35 was launched in January 2003 as a project which was initially envisaged to last for two years but it was revised biannually since then and referred to as a global programme. GLOR35 is a means to implement smaller projects (grants) without having to go through duplicative administrative procedures for a new project.

3. GLOR35 was implemented by TPB staff at UNODC headquarters and in the country and regional offices, in close coordination with UNODC's other thematic branches and international and regional organizations. At the time of the audit, TPB managed 30 technical cooperation projects relating to GLOR35 funded from the extrabudgetary resources.

4. The total income and expenditure for GLOR35 for 2015 and 2016 are shown in Table 1.

Table 1: Summary of income and expenditure for GLOR35 (in 000's of \$)

Particulars	2015	2016
Revenue	17,231	12,914
Expenditure	8,829	8,560
Excess (Surplus)	8,402	4,354

5. TPB was headed by a Director at the D-1 level and employed 38 staff at UNODC headquarters and field offices. The UNODC Division for Management provided administrative and logistical support to GLOR35 in the areas of budget, finance, human resources management, information technology, general services and logistics.

6. Comments provided by UNODC are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

7. The objective of the audit was to assess the adequacy and effectiveness of internal controls in ensuring the effective management of the GLOR35 programme.

8. This audit was included in the 2017 risk-based work plan of OIOS due to the risk that potential weaknesses in the management of GLOR35 could adversely affect its effectiveness.

9. OIOS conducted this audit from September to December 2017. The audit covered the period from 1 January 2015 to 31 August 2017. Based on an activity-level risk assessment, the audit covered risks areas in the management of GLOR35 which included: (i) strategic planning and governance; (ii) mainstreaming of the Sustainable Development Goals (SDGs); (iii) programme/project management; and (iv) regulatory framework.

10. The audit methodology included: (a) interviews with key personnel; (b) reviews of relevant documentation; (c) analytical reviews of data; and (d) review of a sample of 24 projects amounting to \$24 million using a stratified sampling method. As part of the fieldwork, the audit team visited a UNODC field office and reviewed the activities performed by 16 consultants amounting to \$767,010 out of 62 consultants engaged during 2015-2017 at a total cost of \$1.5 million.

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

III. AUDIT RESULTS

A. Strategic planning and governance

Risk assessment of the GLOR35 programme was adequate

12. TPB had conducted a risk assessment of GLOR35 which identified relevant key drivers, existing internal controls and risk responses. A risk treatment plan was prepared for each identified risk, indicating the person responsible for risk treatment, due dates and escalation process. OIOS therefore concluded that the risk assessment process for the GLOR35 programme was adequate.

Need to prepare annual work plans for sections in TPB

13. Best practices in strategic planning envisage that an organization should have a clearly defined vision, mission, and operational strategy to provide the strategic direction to its work. Work plans should be prepared for linking outputs and available resources to the performance of managers.

14. Subprogramme 4 (terrorism prevention) in UNODC's strategic framework for the 2016-2017 biennium included the objectives, expected accomplishments and indicators of achievement. UNODC reported the performance of its technical cooperation activities to governing bodies, Member States and other stakeholders. Accordingly, TPB provided inputs to: (a) annual reporting to the Commission on Crime Prevention and Criminal Justice and the Commission on Narcotic Drugs; (b) annual reporting for UNODC as a whole; and (c) the semi-annual United Nations Secretariat-wide reporting done through the Integrated Monitoring and Document Information System (IMDIS). TPB prepared Programme Progress Reports (PPR) annually summarizing, inter alia, the policy developments, major achievements, and changes in report monitoring, reporting and evaluation for submission to the Programme Review Committee (PRC). TPB developed an annual calendar of upcoming technical assistance activities all over the world which was updated monthly and shared with internal and external stakeholders.

15. DTA developed an annual work plan which included major outcomes, indicators and detailed related actions for TPB. However, some sections in TPB did not prepare work plans to assure that sectional

activities were aligned with the overall work plan of DTA and the strategic framework of UNODC. TPB explained that the activities of each section were discussed during the section chiefs' meetings but work plans for each section were not systematically prepared and formally approved. In the absence of section-level work plans with linkages to outputs, available resources and performance of managers/staff, there was inadequate assurance that sectional activities were geared towards achieving the intended objectives of GLOR35.

(1) The UNODC Division for Treaty Affairs should strengthen its strategic planning process by ensuring that work plans of individual sections in the Terrorism Prevention Branch are prepared with linkages to outputs, available resources and performance of its managers.

UNODC accepted recommendation 1 and stated that each Section in TPB will prepare annual work plans, aligned with available resources, the logical framework for GLOR35 and the UNODC biannual strategic framework. The work plans will be reviewed at least every half year to reflect ad hoc requests for technical assistance, if required. Recommendation 1 remains open pending receipt of evidence that annual work plans for individual sections in TPB have been prepared.

Need for controls to prevent inadvertent leak of sensitive information

16. An organization must have adequate controls in place to protect confidential and sensitive information. TPB conducted technical assistance training and workshops on strengthening the legal regime against terrorism, including building national capacity to strengthen criminal justice systems and the rule of law. Participants included legislators, judiciary, and law enforcement officials.

17. TPB stated that security remained a considerable challenge in some countries and regions in which GLOR35 was operational. Notwithstanding the security situation and political instability, TPB continued to support counter-terrorism efforts of some Member States by organizing training and workshops in alternative locations. For example, TPB had to postpone its activities for a few months or find alternative venues for counter-terrorism technical assistance activities in Iraq, Libya and Yemen. By the end of August 2016, all planned activities for the three countries had been delivered.

18. During the technical assistance training and workshops on terrorism prevention, sensitive and confidential information was disseminated to participants. Adequate controls are required to ensure that the training material and other information on terrorism prevention are not accessible to terrorist groups. TPB stated that it implemented several measures in this regard. For example, event photos on the TPB web pages did not refer to the geographical location and names of participants. Furthermore, TPB did not circulate any outcome documents without the consent of participants. However, there is a possibility that participants may inadvertently post such sensitive information in the social media or share the information on the internet. Although the participants at these events were mostly senior officials from governments, UNODC needs to institute adequate controls to prevent inadvertent leak of information.

(2) The UNODC Division for Treaty Affairs should institute adequate controls to prevent inadvertent leak of sensitive information by participants of technical assistance training and workshops to protect the confidentiality of sensitive information.

UNODC accepted recommendation 2 and stated that TPB will develop standard operating procedures to prevent leakage of sensitive information by participants of TPB-organized activities. This will be implemented in coordination with the UNODC Security Team. Recommendation 2 remains open pending receipt of evidence of the controls instituted to prevent the inadvertent leak of sensitive information by participants of TPB-organized events.

Need to systematically record feedback from stakeholders

19. Feedback from stakeholders should be considered during revisions to ongoing global projects/programmes. Stakeholders of GLOR35 included participants in technical cooperation activities, countries that requested technical assistance, and donors.

20. TPB had instituted a system for obtaining formal feedback from recipients of technical cooperation training and workshops. TPB stated that participants' feedback was incorporated in reports to donors and countries that requested technical assistance. However, TPB did not institute a formal mechanism to obtain, consolidate and document the feedback from stakeholders other than participants to make necessary adjustments to technical assistance activities, as needed.

21. In the absence of systematic recording and tracking, there was a risk that stakeholder feedback may not be appropriately considered when revisions are made to the GLOR35 programme.

(3) The UNODC Division for Treaty Affairs should establish a mechanism to systematically record stakeholders feedback for consideration during subsequent revisions to the GLOR35 programme.

UNODC accepted recommendation 3 and stated that TPB closely collaborates with donors and beneficiary Member States in order to ensure that technical assistance is tailored to national and regional counter-terrorism priorities. TPB will create an Excel table to systematically record donors' and beneficiaries' feedback. The Chief of TPB will ensure that this feedback is taken into account in subsequent GLOR35 revisions. Chiefs of TPB's regional sections will also ensure that new projects reflect comments provided to TPB by relevant donors and beneficiaries. Recommendation 3 remains open pending receipt of evidence that a mechanism has been established to systematically record stakeholders feedback for consideration during subsequent revisions to the GLOR35 programme.

B. Mainstreaming of SDGs

Action had been initiated to mainstream SDGs in the programme of work

22. General Assembly resolution 70/1 defined 17 SDGs and 169 targets encapsulating in each goal the three development dimensions: economic, social and environmental. United Nations entities are expected to mainstream SDGs in their own programme of work to effectively support Member States in implementing them.

23. UNODC had initiated actions to mainstream SDGs in its programme of work. In February 2016, UNODC hosted a multi-stakeholder conference for boosting sustainable development. In March 2016, UNODC submitted a report to the Commission on Narcotic Drugs and the Commission on Crime Prevention and Criminal Justice on the contributions made by UNODC in implementing the 2030 Agenda. The UNODC annual report was changed to reflect UNODC's contribution to SDGs and the report contained statistics on progress achieved against SDGs. UNODC provided normative, analytical and operational assistance to Member States for strengthening the effectiveness, fairness and accountability of their criminal justice institutions to tackle crime, corruption and terrorism. Under SDG 16 (peace, justice and strong institutions), UNODC acted as the international lead organization for compiling statistical indicators for many SDG targets and played a part in measuring other targets as well.

24. TPB provided inputs to the United Nations Development Group's Sustainable Development Working Group on existing tools, policy packages and instruments currently used to support Governments

and/or other stakeholders in implementing specific sustainable development goals and targets in a coordinated manner according to national priorities. OIOS review of selected projects showed that TPB projects were linked to targets in SDGs. These were good practices aimed at mainstreaming SDGs.

Need to consult National Voluntary Reviews when formulating technical cooperation projects

25. General Assembly resolution 70/1 encouraged Member States to conduct regular and inclusive reviews of progress in SDGs at the national and sub-national levels, which are country-led and country-driven. National Voluntary Reviews (NVRs) serve as the basis for the High-Level Political Forum to review progress on the implementation of SDGs. NVRs aim to facilitate a platform in which Member States can share their experiences, successes, challenges and lessons learned to accelerate the implementation of the 2030 Agenda. Many countries submitted their NVRs to the High-Level Political Forum through the Department of Economic and Social Affairs and these were available online.

26. Project managers at UNODC were required to conduct situation analysis while preparing a project document during the project design stage. However, UNODC did not establish a mechanism to consult available NVRs when formulating new projects in a country. NVRs provide best practices and lessons learned which could enhance the project formulation process and increase project effectiveness.

(4) UNODC should establish a mechanism to consult available National Voluntary Reviews of the country where projects are planned to be implemented.

UNODC accepted recommendation 4 and stated that the Strategic Planning and Interagency Affairs Unit and the Staff Development Unit have already recommended the requirement to consult available NVRs as part of the training being rolled out to field offices. This element will be further strengthened when the quality assurance focal points at UNODC headquarters are trained during 2018. In addition, the new PPR template also includes a section asking programme managers to report on what assistance, if any, was provided to countries undertaking NVRs in the reporting period. Furthermore, the new project document template will contain a mandatory section on NVR support and is expected to be launched in the first quarter of 2019 after the peer review of Results-Based Management in UNODC. Recommendation 4 remains open pending receipt of evidence that NVRs of countries are consulted where projects are planned to be implemented.

Need to improve gender mainstreaming activities in GLOR35 projects

27. SDG 5 aims to achieve gender equality and empower all women. To achieve this goal, UNODC developed guidance notes for staff on gender mainstreaming in the work of UNODC. According to these guidelines, standard formats and templates, tools and any technical assistance material should reflect gender mainstreaming requirements to encourage and aid UNODC staff and external users to formulate gender-sensitive programmes and activities. Continuous monitoring should occur during programme implementation and should be an integral part of the programme evaluation. The UNODC project document template stated that projects would pay due attention to gender mainstreaming and relevant measures would be identified and specified when elaborating programme activities. TPB had two gender focal points to provide support in developing project components to mainstream gender aspects in terrorism prevention. TPB also prepared a project proposal on gender dimensions of the criminal justice response to terrorism in Sub-Saharan Africa which needed to be funded.

28. OIOS review of 24 projects showed that in 14 cases, gender mainstreaming and equality activities were not adequately explained in the project proposals. Out of 10 projects which had indicated plans for

gender mainstreaming, 4 had implemented activities directly related to gender; for 6 projects there was inadequate evidence of systematic gender mainstreaming during implementation.

29. While gender mainstreaming had been considered in some projects, it was not systematically approached during project planning and implementation, and there was no evidence of monitoring. This posed the risk that UNODC may not be comprehensively addressing SDG 5 to achieve gender equality.

(5) The UNODC Division for Treaty Affairs should take appropriate steps to improve gender mainstreaming in GLOR35 projects.

UNODC accepted recommendation 5 and stated that in the course of 2018, TPB will publish a first handbook on gender dimensions in criminal justice responses to terrorism. The guidance provided in the new tool will be fully incorporated to mainstream gender aspects in GLOR35 projects. Recommendation 5 remains open pending receipt of documentation showing the steps taken to improve mainstreaming of gender in GLOR35 projects.

C. Project management

Need to consolidate incoming technical assistance requests from Member States and track responses

30. One of the indicators of achievement in the strategic framework for Subprogramme 4 of UNODC was the “number of countries receiving capacity-building assistance from UNODC, upon request, at the national and regional level”.

31. TPB stated that technical assistance requests were received at UNODC headquarters and field offices all over the world. Some of these requests were initiated by Member States and the Counter Terrorism Committee Executive Directorate. However, TPB had yet to establish a mechanism to systematically record the technical assistance and tools requested by Member States and the Counter Terrorism Committee Executive Directorate.

32. In the absence of a centralized mechanism, there was no assurance that technical assistance requests were acted upon promptly and opportunities to avoid duplication of work were fully utilized. Centralized recording of technical assistance requests is required to enable TPB to have a comprehensive overview of the number of requests, the Member States requesting assistance, the thematic areas and programmes in which assistance is requested, and the related funding needs.

(6) The UNODC Division for Treaty Affairs should establish a system to consolidate technical assistance requests relating to the GLOR35 programme and track responses.

UNODC accepted recommendation 6 and stated that TPB will establish a filing system for technical assistance requests received under the umbrella of GLOR35 and will develop a mechanism to collect such requests and set up a request tracking system in order to ensure timely responses from TPB. Recommendation 6 remains open pending receipt of evidence that a system to consolidate technical assistance requests relating to GLOR35 has been established.

Need to review the global project approval process

33. Adequate review of project proposals by an independent body is an important step in the project approval process. According to the UNODC Programme and Operations Manual, all project documents with an overall budget of \$10 million and above, as well as project revisions reflecting an increase of \$10

million, must be submitted to PRC for review/endorsement and onward submission to the Executive Committee for approval. PRC was responsible for providing strategic corporate oversight and ensuring the strategic alignment of the global/regional/country programmes with the policy/strategic framework of the Office (i.e., medium-term strategy, biennial strategic frameworks, and thematic programmes). The PRC members were senior staff who represented cross-cutting functions within UNODC.

34. To ensure the strategic alignment of global programmes with the strategic framework of UNODC, PRC needs to be involved right from the project design stage. However, PRC did not review the concept note and became involved only after the project was conceptualized and administrative review (finance, budget and human resources) of the project proposal had already been completed. By the time the draft project document reached PRC for review, the project proposal was cleared by the Executive Director twice (during the project concept stage and after the administrative review of the project proposal). Since the project proposal reached PRC at the very end of the approval process, it could not effectively fulfil its intended role of ensuring strategic alignment of global programmes with UNODC's strategic framework.

(7) UNODC should review the existing project approval process to enable the Programme Review Committee to exercise its role of ensuring strategic alignment of global programmes with the strategic framework of the Office.

UNODC accepted recommendation 7 and stated that the Chair of the PRC circulated lessons learned in the course of the last round of programme reviews to members of that Committee late in 2017. These will be discussed during the second quarter 2018. The OIOS recommendation will then be tabled and further action will be coordinated by the PRC secretary. Recommendation 7 remains open pending receipt of evidence showing the action taken to enable the PRC to exercise its role of ensuring alignment between global programmes and UNODC's strategic framework.

Management positions in TPB needed to be filled

35. Funding agreements with donors required UNODC to provide management, administrative and technical resources and structures necessary to implement the technical cooperation projects effectively.

36. TPB's organizational structure included three sections (Section I, Section II and Section III) on a geographical location. At the time of the audit, Section Chief (P-5) positions for these three sections were not encumbered by a regular incumbent. Chief of Section I was selected for the UNODC Staff Council position in 2014 and she moved with the post. Therefore, one staff member at P-4 level was designated as Officer-in-Charge for Section I in August 2014 to date. Chief of Section III was selected for a temporary post of Chief of TPB (D-1) and his post was temporary encumbered by a P-4 since December 2016. Chief of Section II retired in December 2017 and the post was vacant. At the time of the audit, there were no regular incumbents for all managerial positions in TPB (D-1 and 3 P-5s). DTA stated that multiple internal administrative factors contributed to this situation and efforts would be intensified to fill the vacant positions.

(8) The UNODC Division for Treaty Affairs should take appropriate steps to ensure that management positions in the Terrorism Prevention Branch are filled to ensure efficient and effective management of the GLOR35 programme.

UNODC accepted recommendation 8 and stated that the management of DTA will ensure the timely recruitment for management positions in TPB. Some steps have been already initiated to improve the situation. The position of the Chief of Section II for Sub-Saharan Africa is expected to be filled in March-April 2018. The position of the Chief TPB will be re-advertised. Recruitment is expected to be finalized in the second half of 2018. The Chief of Section I for Europe, Asia and the Pacific is

expected to return to her functions sometime on or before February 2019. Recommendation 8 remains open pending receipt of evidence that management positions in TPB have been filled.

Earmarked contributions were allotted and disbursed in accordance with contribution agreements

37. Donor contribution letters and agreements stipulated the basis on which funds were to be utilized. The terms of reference of GLOR35 stated that when a contribution was made, earmarking and disbursement should respect the intention of the donor.

38. OIOS review of 24 contribution agreements for 2015 and 2016 with earmarked funding totaling \$24 million showed that each amount had been allocated a unique grant identification name in Umoja by project under which donor contributions, allotments and expenditure were tracked using a project management tool called Programme and Financial Information Management System (ProFi). ProFi provided information on programme and project implementation, supported the project life cycle from initiation to completion and provided online, real-time information and documents, both financial and substantive, to Member States, Headquarters and field offices. These controls were intended to ensure that expenditure did not exceed available funding. OIOS accordingly concluded that controls over allotment and disbursement of earmarked funding for the GLOR35 programme were adequate.

Unspent balances for completed projects needed to be processed in accordance with donor agreements

39. Donor agreements stated the terms governing unspent balances relating to completed projects. As of 31 December 2017, unspent balances amounting to \$811,867 relating to 17 completed GLOR35 projects were outstanding for an average of 365 days. TPB stated that the delays in the processing of unspent balances were mainly attributable to technical problems related to transition from the Integrated Management Information System to Umoja. OIOS is of the view that avoidable delays in processing of unspent balances could have a potentially negative impact on future funding.

(9) The UNODC Division for Treaty Affairs should review the unspent balances relating to completed GLOR35 projects and process them in accordance with donor agreements.

UNODC accepted recommendation 9 and stated that TPB confirms that a review of operationally completed projects will take place on a more regular basis and will follow through with the related processes in a timely manner. To this end, staff involved are already monitoring in advance, grants expected to expire. Recommendation 9 remains open pending receipt of evidence that unspent balances for completed GLOR35 projects are processed timely in accordance with donor agreements.

TPB generally complied with donor reporting requirements

40. Reporting requirements are stipulated in donor agreements. OIOS review of selected projects showed that TPB had a system to monitor compliance with donor reporting requirements. Financial reports were produced monthly to monitor income and expenditures of projects. TPB monitored the reporting requirements to ensure that reports were submitted to donors in a timely manner. OIOS therefore concluded that controls over the donor reporting process were adequate.

Mid-term internal evaluation of GLOR35 was conducted

41. An internal mid-term evaluation of GLOR35 was conducted by the UNODC Evaluation Unit. The evaluation assessed the relevance, efficiency, effectiveness, impact, sustainability, partnerships and cooperation, gender and human rights mainstreaming of the project implementation. The evaluation highlighted the role of TPB as the key United Nations provider of legal and capacity-building assistance in

the criminal justice field, as well as the significant progress made in reaching out to an increased number of Member States and continued efforts in adapting assistance to the emerging priorities of the beneficiaries. The evaluation team issued several recommendations for further enhancing the effectiveness, quality and efficiency of the counter-terrorism programmes.

D. Regulatory framework

Controls over hiring of consultants were generally adequate

42. The administrative instruction ST/2013/4 on consultants and individual contractors provides guidance on the use of consultants and individual contractors.

43. Review of 16 consultants amounting to \$767,010 engaged for GLOR35 showed that: (i) the consultants were selected based on a documented competitive process; (ii) terms of reference describing their work had been prepared in advance of the engagement; (iii) performance evaluations were conducted; (iv) deliverables per their terms of references had been met; and (v) payments were appropriately approved. OIOS therefore concluded that controls over the hiring of consultants were generally adequate.

Outstanding travel advances needed to be followed up and cleared

44. The administrative instruction on travel states that recovery of travel advances through payroll deduction should be initiated if a staff member fails to submit a duly completed claims form, together with the supporting documentation, within two calendar weeks after completion of travel. The Controller's memorandum dated 30 June 2015 emphasized that the outstanding official travel claims older than one month should be automatically recovered.

45. OIOS review of travel expenditures relating to GLOR35 showed that travel advances amounting to \$73,356 as at 31 December 2017 were outstanding for an average of 109 days due to non-submission of self-certifications/ expense reports after completion of travel. UNODC stated that most of outstanding travel advances were related to non-staff (meeting participants) who did not submit travel claims. OIOS is of the view that UNODC needs to clear the outstanding advances in accordance with the administrative instruction on official travel.

(10) UNODC should take appropriate action to clear the outstanding travel advances and recover outstanding travel advances pending for more than one month.

UNODC accepted recommendation 10 and stated that it will continue to follow up with meeting participants on the submission of travel claims, and if necessary, submit notional claims to settle the advances. Recommendation 10 remains open pending receipt of evidence showing that outstanding travel advances pending for more than one month have been cleared.

IV. ACKNOWLEDGEMENT

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

(Signed) Eleanor T. Burns
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STATUS OF AUDIT RECOMMENDATIONS

**Audit of the management of the Global Programme on Strengthening the Legal Regime against Terrorism
at the United Nations Office on Drugs and Crime**

Rec. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
1	The UNODC Division for Treaty Affairs should strengthen its strategic planning process by ensuring that work plans of individual sections in the Terrorism Prevention Branch are prepared with linkages to outputs, available resources and performance of its managers.	Important	O	Receipt of evidence that annual work plans for individual sections in TPB have been prepared.	28 February 2019
2	The UNODC Division for Treaty Affairs should institute adequate controls to prevent inadvertent leak of sensitive information by participants of technical assistance training and workshops to protect the confidentiality of sensitive information.	Important	O	Receipt of evidence of the controls instituted to prevent the inadvertent leak of sensitive information by participants of TPB-organized events.	31 March 2019
3	The UNODC Division for Treaty Affairs should establish a mechanism to systematically record stakeholders feedback for consideration during subsequent revisions to the GLOR35 programme.	Important	O	Receipt of evidence that a mechanism has been established to systematically record stakeholders feedback for consideration during subsequent revisions to the GLOR35 programme.	31 March 2019
4	UNODC should establish a mechanism to consult available National Voluntary Reviews of the country where projects are planned to be implemented.	Important	O	Receipt of evidence that NVRs of countries are consulted where projects are planned to be implemented.	28 February 2019
5	The UNODC Division for Treaty Affairs should take appropriate steps to improve gender mainstreaming in GLOR35 projects.	Important	O	Receipt of documentation showing the steps taken to improve mainstreaming of gender in GLOR35 projects.	31 March 2019
6	The UNODC Division for Treaty Affairs should establish a system to consolidate technical assistance requests relating to the GLOR35 programme and track responses.	Important	O	Receipt of evidence that a system to consolidate technical assistance requests relating to GLOR35 has been established.	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 UNODC in response to recommendations.

STATUS OF AUDIT RECOMMENDATIONS

**Audit of the management of the Global Programme on Strengthening the Legal Regime against Terrorism
at the United Nations Office on Drugs and Crime**

Rec. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
7	UNODC should review the existing project approval process to enable the Programme Review Committee to exercise its role of ensuring strategic alignment of global programmes with the strategic framework of the Office.	Important	O	Receipt of evidence showing the action taken to enable the PRC to exercise its role of ensuring alignment between global programmes and UNODC's strategic framework.	30 June 2018
8	The UNODC Division for Treaty Affairs should take appropriate steps to ensure that management positions in the Terrorism Prevention Branch are filled to ensure efficient and effective management of the GLOR35 programme.	Important	O	Receipt of evidence showing that management positions in TPB have been filled.	31 March 2019
9	The UNODC Division for Treaty Affairs should review the unspent balances relating to completed GLOR35 projects and process them in accordance with donor agreements.	Important	O	Receipt of evidence that unspent balances for GLOR35 operationally completed projects are processed timely in accordance with donor agreements.	31 March 2019
10	UNODC should take appropriate action to clear the outstanding travel advances and recover outstanding travel advances pending for more than one month.	Important	O	Receipt of evidence showing that outstanding travel advances pending for more than one month have been cleared.	31 December 2018

APPENDIX I

Management Response

Management Response

**Audit of the management of the Global Programme on Strengthening the Legal Regime against Terrorism
at the United Nations Office on Drugs and Crime**

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	The UNODC Division for Treaty Affairs should strengthen its strategic planning process by ensuring that work plans of individual sections in the Terrorism Prevention Branch are prepared with linkages to outputs, available resources and performance of its managers.	Important	Yes	Chief of the Terrorism Prevention Branch (TPB)	By the end of April 2018 for 2018 work plans, and by the end of February for succeeding years	The recommendation is accepted. Each Implementation Support Section in the Terrorism Prevention Branch (TPB) will prepare annual work plans, aligned with available resources, the logical framework for GLOR35 and the UNODC biannual Strategic Framework. The work plans will be reviewed at least every half year to reflect ad hoc requests for technical assistance, if required.
2	The UNODC Division for Treaty Affairs should institute adequate controls to prevent inadvertent leak of sensitive information by participants of technical assistance training and workshops to protect the confidentiality of sensitive information.	Important	Yes	Chief of the Terrorism Prevention Branch (TPB)	March 2019	The recommendation is accepted. The Terrorism Prevention Branch will develop standard operating procedures to prevent leakage of sensitive information by participants of TPB-organized activities. This will be implemented in coordination with the UNODC Security Team.
3	The UNODC Division for Treaty Affairs should establish a mechanism to systematically record stakeholders feedback for consideration during subsequent revisions to the GLOR35 programme.	Important	Yes	Chief of the Terrorism Prevention Branch (TPB)	March 2019	The recommendation is accepted. The Terrorism Prevention Branch closely collaborates with donors, and beneficiary Member States in order to ensure that technical assistance is

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 the management of the Global Programme on Strengthening the Legal Regime against Terrorism
at the United Nations Office on Drugs and Crime**

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						tailored to national and regional counter-terrorism priorities. The Branch will create an excel table to systematically record donors' and beneficiaries' feedback. The Chief of TPB will ensure that this feedback is taken into account in subsequent GLOR35 revisions. Chiefs of TPB's regional sections will also ensure that new projects reflect comments provided to TPB by relevant donors and beneficiaries.
4	UNODC should establish a mechanism to consult available National Voluntary Reviews of the country where projects are planned to be implemented.	Important	Yes	Chief of the Strategic Planning and Inter-Agency Affairs Unit (SPIA) of the Division for Policy Analysis and Public Affairs	February 2019	<p>The recommendation is accepted.</p> <p>The Strategic Planning and Interagency Affairs Unit (SPIA) and the Staff Development Unit (SDU) have already recommended the requirement to consult available National Voluntary Reviews (NVRs) as part of the joint SDG trainings that have been carried-out in selected field offices. This element will be further strengthened when the quality assurance focal points at UNODC HQs are trained during the course of 2018. In addition, the new programme progress review template also includes a section asking programme managers to report on what assistance, if any, was provided to countries undertaking NVRs in the</p>

Management Response

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Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						reporting period. Furthermore, the new project document template will contain a mandatory section on NVR support and is expected to be launched in the first quarter of 2019 after the peer review of RBM in UNODC.
5	The UNODC Division for Treaty Affairs should take appropriate steps to improve gender mainstreaming in GLOR35 projects.	Important	Yes	Chief of the Terrorism Prevention Branch (TPB)	March 2019	The recommendation is accepted. In the course of 2018, the Terrorism Prevention Branch will publish a first handbook on gender dimensions in criminal justice responses to terrorism. The guidance provided in the new tool will be fully incorporated to mainstream gender aspects in GLOR35 projects.
6	The UNODC Division for Treaty Affairs should establish a system to consolidate technical assistance requests relating to the GLOR35 programme and track responses.	Important	Yes	Chief of the Terrorism Prevention Branch (TPB)	March 2019	The recommendation is accepted. The Terrorism Prevention Branch will establish a filing system for technical assistance requests received under the umbrella of GLOR35 and will develop a mechanism to collect such requests and set up a request tracking system in order to ensure timely responses from TPB.
7	UNODC should review the existing project approval process to enable the Programme Review Committee to exercise its role of ensuring strategic alignment of global programmes with the strategic framework of	Important	Yes	Chair, Programme Review Committee (PRC) in	June 2018	The recommendation is accepted. The Chair of the Programme Review Committee (PRC) circulated lessons learnt in the course of the last round

Management Response

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	the Office.			coordination with the members of the PRC		of programme reviews to members of that Committee late in 2017. These will be discussed during the second quarter 2018. The OIOS recommendation will then be tabled and further action will be coordinated by the PRC secretary.
8	The UNODC Division for Treaty Affairs should take appropriate steps to ensure that management positions in the Terrorism Prevention Branch are filled to ensure efficient and effective management of the GLOR35 programme.	Important	Yes	Director, Division for Treaty Affairs (DTA)	March 2019	The recommendation is accepted. The management (of DTA) will ensure the timely recruitment for management positions in the Terrorism Prevention Branch. Some steps have been already initiated to improve the situation. The position of the Chief of Section 2 for Sub-Saharan Africa is expected to be filled in March-April 2018. The position of the Chief TPB will be re-advertised. Recruitment is expected to be finalized in the second half of 2018. The Chief of Section 1 for Europe, Asia and the Pacific is expected to return to her functions sometime on or before February 2019.
9	The UNODC Division for Treaty Affairs should review the unspent balances relating to completed GLOR35 projects and process them in accordance with donor agreements.	Important	Yes	Chief of the Terrorism Prevention Branch (TPB)	March 2019	The recommendation is accepted. The Terrorism Prevention Branch confirms that a review of operationally completed projects will take place on a more regular basis and will follow through with the related

Management Response

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at the United Nations Office on Drugs and Crime**

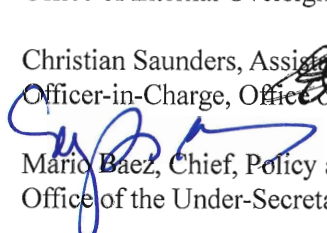
Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						processes in a more timely manner. To this end, staff involved are already monitoring in advance, grants expected to expire.
10	UNODC should take appropriate action to clear the outstanding travel advances and recover outstanding travel advances pending for more than one month.	Important	Yes	Managers in TPB and in the Division for Management (TPB)	December 2018	The recommendation is accepted. UNODC will continue to follow up with meeting participants on the submission of travel claims, and if necessary, submit notional claims to settle the advances.



TO: Mr. Gurpur Kumar, Deputy Director, Internal Audit Division
A: Office of Internal Oversight Services

DATE 18 April 2018

THROUGH: Christian Saunders, Assistant Secretary-General, OCSS and
S/C DE: Officer-in-Charge, Office of the Under-Secretary-General for Management

FROM:  Mario Baez, Chief, Policy and Oversight Coordination Service
DE: Office of the Under-Secretary-General for Management

SUBJECT: **Draft report on an audit of the management of the Global Programme on Strengthening the
OBJET: Legal Regime against Terrorism at the United Nations Office on Drugs and Crime
(Assignment No. AG2017/360/01)**

1. We refer to your memorandum dated 3 April 2018 regarding the above-subject draft report and provide you with a comment from the Department of Management.

Paragraph 40

TPB stated that delays in the processing of unspent balances were mainly attributable to ~~technical problems related to~~ UNODC's transition from the Integrated Management Information System to Umoja. OIOS is of the view that avoidable delays in processing of unspent balances could have a potentially negative impact on future funding.

2. While the Terrorism Prevention Branch (TPB) of the United Nations Office on Drugs and Crime may have had data conversion challenges related to the methodology for moving from the simpler IMIS structure to a far richer Umoja structure, these challenges were not attributable to any "technical problems" in Umoja. To the extent that converted data may have required further review and enrichment/modification after being transitioned to Umoja, such functionality was available in Umoja since 2015. The Department of Management therefore, requests OIOS to consider amending paragraph 40 as shown above to avoid any misconception on this matter.

3. Thank you for giving us the opportunity to provide comments on the draft report.