



INTERNAL AUDIT DIVISION

REPORT 2023/041

Audit of the Office of the High Commissioner for Human Rights country office in the Democratic Republic of the Congo

**There is need to strengthen some aspects of
planning, performance monitoring and project
management, and improve controls relating to
cash advances**

**19 September 2023
Assignment No. AE2022-330-02**

Audit of the Office of the High Commissioner for Human Rights country office in the Democratic Republic of the Congo

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of the Office of the High Commissioner for Human Rights (OHCHR) country office in the Democratic Republic of the Congo (DRC). The objective of the audit was to assess the adequacy and effectiveness of governance, risk management, and control processes over the management of OHCHR operations in the DRC. The audit covered the period from 1 January 2021 to 31 December 2022 and included a review of risk areas relating to: (a) planning and performance monitoring; (b) project management; and (c) regulatory framework.

OHCHR conducted its operations in the DRC through the United Nations Joint Human Rights Office (UNJHRO) which is a joint office comprising of the OHCHR country office in the DRC and the Human Rights Division of the United Nations Organization Stabilization Mission in the DRC (MONUSCO). The audit showed that strategic planning was done in a satisfactory manner. Controls relating to procurement, travel, human resources management and property management were also satisfactory. However, UNJHRO needed to strengthen unit level work planning, performance monitoring and project management, and improve controls relating to cash advances.

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

- Strengthen its planning and performance monitoring framework by: (a) formalizing the requirements for unit level work planning; and (b) ensuring that gaps between planned and actual activities are identified and explained and lessons learned documented;
- [REDACTED]
- Conduct follow up evaluations 12 to 24 months after training activities as required by the OHCHR Manual on Human Rights Training Methodology;
- Strengthen its project management guidelines and procedures; and develop appropriate planning templates and tools for reporting and monitoring project results;
- Ensure that: (a) implementing partners are selected in a timely manner; (b) justifications for not conducting competitive selection and all other aspects of the selection process are clearly documented; and (c) financial capacity assessments are conducted, and the implementing partners sensitized on financial management issues as appropriate; and
- Strengthen controls relating to cash advances including: (a) clarify its delegation of authority for approving cash advances; (b) issue clear instructions to staff on their responsibilities for cash advances; (c) strengthen the arrangements for tracking and monitoring of outstanding advances to ensure their timely liquidation; and (d) explore other options for disbursing funds to external parties in lieu of cash payments.

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

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Audit of the Office of the High Commissioner for Human Rights country office in the Democratic Republic of the Congo

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the Office of the High Commissioner for Human Rights (OHCHR) country office in the Democratic Republic of the Congo (DRC).

2. An agreement between OHCHR and the Government of DRC was signed in 1996 for the establishment of the OHCHR Country Office in the DRC. Following the establishment of the United Nations Organization Stabilization Mission in the DRC (MONUSCO) in 1999, the OHCHR country office and the Human Rights Division of MONUSCO were merged to form the United Nations Joint Human Rights Office in the DRC (UNJHRO) in 2008. UNJHRO carries out its functions in a dual-hatted manner as a core component of MONUSCO as well as a member of the United Nations Country Team (UNCT).

3. The 2011 United Nations Policy on Human Rights in United Nations Peace Operations and Political Missions governs how human rights shall be integrated into the activities of United Nations peacekeeping operations and special political missions, including integrated peacebuilding offices. In line with the policy, UNJHRO, under its MONUSCO role, is fully integrated into and serves as a core component of MONUSCO. OHCHR is responsible for overseeing the strategic planning process of UNJHRO's activities carried out under its UNCT role, whereas UNJHRO's activities carried out under its MONUSCO role are subject to the strategic planning process of MONUSCO in coordination with OHCHR.

4. The OHCHR 2018-2023 Country Programme for the DRC covers all the six thematic priorities set out in the OHCHR Organization Management Plan. These were: (i) enhancing and protecting civic space and people's participation; (ii) early warning, prevention and protection of human rights in situation of conflict and insecurity; (iii) increasing implementation of the outcomes of the international human rights mechanisms; (iv) enhancing equality and countering discrimination; (v) strengthening rule of law and accountability for human rights violations; and (vi) integrating human rights in sustainable development.

5. The transition and downsizing of MONUSCO was initiated in 2019. In September 2021, the Secretary-General submitted to the Security Council a joint transition plan which was built around eighteen benchmarks to guide progressive phase down until 2024. In July 2022, the Security Council requested for a report presenting options for adapting MONUSCO's configuration of its civilian, police and military components. The report is to be provided to the Security Council no later than July 2023.

6. As of March 2023, UNJHRO had 10 field offices: (i) two standalone offices where it maintained presence following the closure of MONUSCO offices, co-locating with UNCT (Kisangani and Lubumbashi); (ii) three offices where MONUSCO maintained a residual presence including UNJHRO staff (Kalemie, Kananga and Tshikapa); and (iii) five offices located with MONUSCO as an internal component of the mission (Beni, Bunia, Bukavu, Goma and Uvira). In addition, UNJHRO continued to remotely cover some locations where its offices had been closed.

7. UNJHRO was headed by a Director who had dual roles as the principal human rights advisor to the Special Representative of the Secretary-General, and as the Representative of the High Commissioner for Human Rights in the DRC. As of March 2023, UNJHRO had a workforce of 138 personnel including the Director, 52 professional staff, 40 national officers, 18 general service staff, 6 field service staff, and 21 United Nations Volunteers.

8. UNJHRO's budget was funded by assessed contributions of the Support Account for peace operations allocated to MONUSCO (most of which were staff costs) and OHCHR's extra-budgetary resources. Of the 138 UNJHRO personnel, 92 were funded from MONUSCO's budget and 46 from OHCHR's extra-budgetary funds. The total expenditure from OHCHR's extra-budgetary funds in 2021-2022 was \$11.8 million.

9. Comments provided by OHCHR are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

10. The objective of the audit was to assess the adequacy and effectiveness of governance, risk management, and control processes over the management of OHCHR operations in the DRC.

11. This audit was included in the 2022 risk-based work plan of OIOS due to the risk that potential weaknesses and challenges in the management of UNJHRO could impede the achievement of OHCHR's objectives in the DRC.

12. OIOS conducted this audit from January to May 2023. The audit covered the period from 1 January 2021 to 31 December 2022. Based on an activity-level risk assessment, the audit covered risks areas relating to: (a) planning and performance monitoring; (b) project management; and (c) regulatory framework.

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

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

III. AUDIT RESULTS

A. Planning and performance monitoring

Strategic planning was done in a satisfactory manner

15. The 2018-2023 Country Programme was prepared in line with OHCHR's guidelines for the development of country/sub-regional programmes. This encompassed internal consultations to discuss the country office's strategic direction, including in the context of MONUSCO's withdrawal. The Country Programme had a well-defined results framework aligned to OHCHR's thematic priorities. Office level annual work plans were prepared with outputs and activities aligned to the thematic priorities. UNJHRO's work contributed to the United Nations Development Cooperation Framework for the period 2020-2024.

16. In 2021, UNJHRO developed a transition strategy aligned with MONUSCO's transition plan which was approved by the OHCHR Programme and Budget Review Board. UNJHRO also contributed to a draft transition strategy for Tanganyika province which was prepared by the Resident Coordinator's office in February 2023. In March 2023, it developed an area-based transition strategy. As of May 2023, UNJHRO was coordinating with OHCHR to develop options for the forthcoming Special Report of the Secretary-General to the Security Council on MONUSCO's reconfiguration which was due in July 2023.

17. The efforts made to mobilize resources were satisfactory. UNJHRO had prepared a donor map and a multi-year fundraising strategy for the DRC core project. UNJHRO was also consulting with donors to

address funding gaps relating to 5 out of 13 projects that UNJHRO planned to start in 2023 but had not commenced due to funding gaps.

Need for strengthening unit level work planning and performance monitoring

18. According to the administrative instruction (ST/AI/2021/4) on Performance Management and Development System, work unit plans should be developed in consultation with the staff members concerned. UNJHRO had prepared office level annual work plans that fed into the OHCHR thematic priorities at the entity level, covering the activities of all thematic units. However, since UNJHRO had not formalized unit level work planning, not all units prepared annual work plans. Out of the nine thematic units of UNJHRO, work plans existed only for four units in 2021 and two in 2022. Further, important information such as budget, results, outputs, and staff responsible for the activities were missing in some of the work plans. Well-defined unit level work plans are necessary for effective planning and monitoring of performance at the unit-level.

19. UNJHRO had developed a joint matrix demonstrating the performance related to the implementation of planned human rights activities. UNJHRO had also prepared year-end performance reports in line with the OHCHR performance reporting framework. OIOS' review of the reported results for 2021 and 2022 indicated that UNJHRO did not undertake 82 planned activities across the six thematic areas, and had implemented 28 activities that were not in the plan. UNJHRO did not analyze and explain the variations between planned and actual activities and had not documented any lessons learned. Further, the MONUSCO budget performance reports showed shortfalls of 44 per cent in achieving the planned outputs for the human rights component in 2020-2021 and 32 per cent in 2021-2022. There were potentially some lessons learned that UNJHRO could draw from these results.

(1) The United Nations Joint Human Rights Office in the DRC should strengthen its planning and performance monitoring framework by: (a) formalizing the requirements for unit level work planning; and (b) ensuring that gaps between planned and actual activities are identified and explained, and lessons learned documented.

OHCHR accepted recommendation 1 and stated that the office will develop unit level work plans and document and share gaps between planned and actual activities including lessons learned.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Need to conduct follow up evaluations of capacity building activities

22. OHCHR Manual on Human Rights Training Methodology requires that evaluations are conducted 3 to 6 months after the training, and again after 12 to 24 months to assess the extent to which participants were applying their new knowledge and skills in their work. In 2021-2022, UNJHRO delivered 686 capacity-building activities to strengthen national human rights structures and capacities. UNJHRO evaluated the knowledge and understanding of participants on topics covered through recaps and question and answer sessions. UNJHRO indicated that it also measured the impact of training activities related to security and defence forces through the monitoring and reporting of human rights violations. However, OIOS' review of 25 capacity development activities showed no evidence that the follow up evaluations and assessments after 12 to 24 months were conducted as required. UNJHRO needs to establish a practice of conducting such follow up evaluations as they are an important step towards assessing the effectiveness and impact of its capacity building activities in advancing human rights in the DRC.

(3) The United Nations Joint Human Rights Office in the DRC should conduct follow up evaluations 12 to 24 months after training activities as required by the OHCHR Manual on Human Rights Training Methodology.

OHCHR accepted recommendation 3 and stated that a plan to conduct follow up evaluations 12-24 months after training will be developed and implementation monitored against this plan.

B. Project management

Need to strengthen guidelines and tools for planning and managing projects

23. During the reporting period, UNJHRO implemented 13 projects with a total budget of \$12.0 million funded by the Peace Building Fund, Multi-Partner Trust Fund, and other donors. OIOS' review identified deficiencies in project approval, planning, and monitoring which were attributed to inadequate project management guidelines and tools, as discussed below.

(a) Non-compliance with approval requirements

24. Project documents were submitted to the OHCHR Programme and Budget Review Board only after final approval by the donors, and not in advance as required. Ex post facto submissions render the review process ineffective. According to the decision tracking system maintained by OHCHR headquarters, only four of the projects had been submitted to the Programme and Budget Review Board. Further, project agreements related to the Peace Building Fund and the Multi-Partner Trust Fund were signed locally, contrary to requirement in the Field Administration Manual that all agreements must be signed at OHCHR

headquarters level. UNJHRO indicated that it was of the understanding that such agreements did not require OHCHR headquarters' approval.

(b) Gaps in reporting and monitoring

25. For two of the three projects reviewed by OIOS, there were no baselines for all the 19 performance indicators. Baselines are necessary to enable UNJHRO to effectively demonstrate the extent to which performance targets have been achieved. There was alignment between project outputs and activities with the OHCHR thematic priorities, but this needed to be clearly documented to facilitate reporting of the project results in the OHCHR office-wide performance reports. Further, there were no dashboards or other tools to effectively track project activities. A spreadsheet was maintained that provided an overview of projects implemented but it did not contain all the key project information necessary to analyze substantive and financial performance. Also, reasons for shortfalls in implementation rates by 28 per cent in 2021 and 24 per cent in 2022 were not documented. For one of the projects, the project agreement required a semi-annual project monitoring report to be submitted on 15 June 2021, but this was not done.

(c) Delays in project closure and weaknesses in monitoring of evaluation recommendations

26. Four projects that were operationally completed in 2019 and 2020 remained financially active until late December 2022. Delays in closing projects could lead to delays in utilizing remaining funds as well as delays in identifying lessons learned and in dealing with issues such as transfer of assets, where applicable. Further, while the four closed projects had been evaluated, there were no action plans for implementing the evaluation recommendations. UNJHRO indicated that most recommendations were considered in the implementation of activities and other project proposals. OIOS is of the view that documenting an action plan is necessary to demonstrate that all recommendations have been properly implemented.

(4) The United Nations Joint Human Rights Office in the DRC should: (a) strengthen its project management guidelines and procedures; and (b) develop appropriate planning templates and tools for reporting and monitoring project results.

OHCHR accepted recommendation 4 and stated that programme management guidelines and planning templates will be updated to ensure that they are fit for purpose.

Need to strengthen arrangements for selection and management of implementing partners

27. The projects involved partnerships with implementing partners, including other United Nations agencies and non-governmental organizations. The selection of implementing partners was done by UNJHRO, and the proposed agreements were submitted to OHCHR headquarters for due diligence review and approval by the Grants Management Committee. OIOS observed weaknesses in selection and management of implementing partners as discussed below.

(a) Weaknesses in documenting the selection process

28. Three of the 12 implementing partners engaged in 2020 were selected without a competitive or formal selection process on the grounds that there was limited capacity in the region. The reasons for sole sourcing were not documented, and the selection was not done or endorsed by a panel. For the other nine partners, a call for expression of interest was made from which 24 responses were received, 15 were shortlisted, and 9 were selected. However, 12 organizations that responded to the call were not included in the competitive evaluation, and there was no documented reason for excluding them. Also, two of the organizations evaluated were not among those that responded to the call for expression of interest. One of

these two organizations was amongst the nine selected. Partner selection was conducted by three panel members appointed by the UNJHRO Director, but there was no documented report signed by all of them. Clearly documenting all aspects of the selection process is essential to demonstrate that the selection process was properly done in a transparent manner, and the decisions made were justified and approved.

(b) Ex post facto approvals

29. The agreements for the partners engaged in 2021-2023 were concluded and signed ex post facto. For the three implementing partners engaged in 2021, the agreements were effective 1 January 2021, but one was signed in May 2021 and two in June 2021. Similarly, the agreements for the nine implementing partners engaged in January 2022 were signed ex post facto in November 2022, while that of two partners engaged in July 2022 were submitted to the Grants Management Committee in October 2022 but their review was still pending as of May 2023. The delays were attributed to a combination of factors including delays in registering implementing partners on the United Nations Partnership Portal and in the OHCHR Finance Portal, and the fact that the Grants Management Committee met only once in a month. UNJHRO needs to identify and address the causes of delays within its control and determine the realistic lead times that should be used as a basis for planning to avoid ex post facto submissions.

(c) Weaknesses in financial monitoring

30. There were weaknesses in the adequacy and quality of supporting documents for expenditures reported by two of the three implementing partners that OIOS visited, with project activities involving a total budget of \$224,000. In both cases, the project managers in the field office did not monitor and report on the implementing partners' performance.

31. In the first case, there was a variance of \$26,394 between the expenditures reported in the final financial statements and the documentary evidence available to support them. Staff employed by the partner did not have contracts or terms of reference, and payroll disbursements were not supported by pay slips. The implementing partner reportedly procured medicines worth \$22,000 but there was no supporting documentation such as requisitions, purchase orders, goods receipt notes and evidence of distribution to beneficiaries. There was also no evidence that reintegration kits purchased for \$15,000 were distributed to beneficiaries.

32. In the second case, seminar expenses amounting to \$19,000 were not supported by an agenda or substantive reports prepared after the event. Disbursement for transportation expenses amounting to \$20,000 were supported by receipts, but there were no mission reports or any other documents that clearly showed what the travel achieved. Further, the coordinators and staff assistants charged to the grant did not have contracts or terms of reference. The contract of one paralegal showed that the contract term was 11 months starting November 2020, but the paralegal only started to work in March 2021.

33. Further, there were delays by implementing partners in addressing audit recommendations. As of March 2023, the external audit recommendations for two audits done in July 2022 and October 2021 respectively had not been implemented, and there was no action plan for implementing them. The audits addressed various weaknesses including issues with recruitment of a consultant, inventory management, petty cash management, procurement and accounting.

34. The gaps noted above show that UNJHRO needs to assess the financial capacity of its implementing partners during the selection process so that any significant gaps can be identified, and the implementing partners are sensitized on financial management issues.

- (5) The United Nations Joint Human Rights Office in the DRC, in consultation with the OHCHR Programme Support and Management Service, should ensure that: (a) implementing partners are selected in a timely manner; (b) justifications for not conducting competitive selection and all other aspects of the selection process are clearly documented; and (c) financial capacity assessments are conducted, and the implementing partners sensitized on financial management issues as appropriate.**

OHCHR accepted recommendation 5 and stated that the office will update its existing guidelines to include agreed timelines for all aspects of the management of implementing partners.

C. Regulatory framework

Controls over procurement, travel and human resources management were satisfactory

35. OIOS' review of a sample of 36 purchase orders totaling \$267,000 (53 per cent of total purchase orders for 2021-2022) showed that UNJHRO procured the goods and services through a competitive process. Low value acquisition purchase orders were not processed through Umoja as required by the OHCHR Field Administrative Manual, but there were ongoing efforts to increase the use of Umoja. OIOS' review of 40 out of the 323 travel requests issued in 2021 and 2022 showed that arrangements were in place for travel to be authorized in advance as required, and for expense reports to be submitted through Umoja. Most of the travel (37 out of 40 reviewed) involved the use of United Nations aircraft. Regarding human resources management, OIOS' review showed that recruitment of staff and consultants were done in a competitive manner within established timelines. Staff attendance records were also maintained in a satisfactory manner. During the audit, corrective action was taken and overall compliance with mandatory training improved from 35 per cent as of 31 December 2022 to 88 per cent as of 31 March 2023. Property records were also properly maintained, and business continuity planning was done in a satisfactory manner.

Controls over the management of cash advances needed to be strengthened

36. The use of cash to pay for project-related expenses was inevitable given the local context and practices. In 2021-2022, UNJHRO issued cash advances totaling \$1.9 million to its staff to cater for expenses related to organizing training and workshops. UNJHRO did not have formal delegated authority for approving cash advances, yet it did not seek prior authorization from the OHCHR Chief of Finance and Budget Section as required by the Field Administrative Manual. This was because UNJHRO was under the incorrect impression that the overall financial authorization provided by OHCHR headquarters to UNJHRO acted as a pre-authorization and no further approval was necessary. Further, the form used for cash advances lacked information about the responsibilities of the recipients of cash advances, including timelines for liquidating the advances.

37. There were also inadequate arrangements for tracking the outstanding advances. The local administrative service provider expensed the cash advances instead of tracking them in its financial accounting system. UNHJRO tracked the cash advances in a monitoring sheet which identified the liquidated and unliquidated advances through a color code, but OIOS' review identified some errors which showed that the monitoring sheet was not reliable. For example, in 10 out of the 26 cases reviewed, UNJHRO had marked the advances as unreconciled and unliquidated, whereas OIOS' review showed that they had been reconciled and liquidated. UNHJRO had also not established mechanisms to reconcile the total advances in the monitoring sheet with the local administrative service provider's records to ensure that all cash advances were accurately accounted for.

38. The absence of a proper system for tracking outstanding cash advances affected UNJHRO's ability to effectively monitor and ensure that they were liquidated within established timelines (10 days). Of the 26 advances reviewed, 13 advances totaling \$71,593 were liquidated 30 days after they were paid. Based on the updated tracking sheet as of 15 March 2023, there were cash advances totaling \$330,800 which had been outstanding for more than one year including \$144,169 cash advances disbursed in 2021 and \$186,711 disbursed in 2022. According to UNJHRO, some of these cash advances were already liquidated which underscored the need for accurate records to facilitate efficient monitoring of the real outstanding advances.

39. In addition, of the 26 advances reviewed, there was only one case where the staff who received the advance was the same one who distributed the advance and prepared the liquidation report. In the other 25 cases, there were two or three different individuals involved which made it more difficult to follow up and ensure accountability for the advances paid.

40. The operating environment in the DRC made it challenging to manage cash advances and ensure their timely liquidation which underscored the need for effective oversight. Further, OIOS was informed that UNJHRO, in coordination with OHCHR headquarters, was planning to explore ways to disburse funds through mobile telecom services in lieu of cash payments. This needs to be pursued as it would help to reduce the level of cash advances and consequently reduce the inherent risks associated with staff carrying large amounts of cash.

(6) The United Nations Joint Human Rights Office in the DRC should: (a) clarify its delegation of authority for approving cash advances; (b) issue clear instructions to staff on their responsibilities for cash advances; (c) strengthen the arrangements for tracking and monitoring of outstanding advances to ensure their timely liquidation; and (d) explore other options for disbursing funds to external parties in lieu of cash payments.

OHCHR accepted recommendation 6 and stated that the office will update its instructions for the management of cash advances as field offices have now commenced processing of transactions in Umoja and will conduct an assessment on alternative options for disbursing funds to implement as necessary.

IV. ACKNOWLEDGEMENT

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

Internal Audit Division
Office of Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

Audit of the Office of the High Commissioner for Human Rights country office in the Democratic Republic of the Congo

Rec. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
1	The United Nations Joint Human Rights Office in the DRC should strengthen its planning and performance monitoring framework by: (a) formalizing the requirements for unit level work planning; and (b) ensuring that gaps between planned and actual activities are identified and explained, and lessons learned documented.	Important	O	Receipt of evidence that: (a) appropriate guidance and templates have been promulgated for unit level work planning; and (b) gaps between planned and actual activities are identified and explained in performance reports and where applicable lessons learned documented.	31 December 2023
2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	30 June 2024
3	The United Nations Joint Human Rights Office in the DRC should conduct follow up evaluations 12 to 24 months after training activities as required by the OHCHR Manual on Human Rights Training Methodology.	Important	O	Receipt of evidence of action taken to conduct follow up evaluations 12 to 24 months after training activities in line with the OHCHR Manual on Human Rights Methodology.	31 December 2023
4	The United Nations Joint Human Rights Office in the DRC should: (a) strengthen its project management guidelines and procedures; and (b) develop appropriate planning templates and tools for reporting and monitoring project results.	Important	O	Receipt of evidence that programme management guidelines and procedures have been strengthened and tools for planning, reporting, and monitoring project results developed.	31 December 2023
5	The United Nations Joint Human Rights Office in the DRC, in consultation with the OHCHR Programme Support and Management Service, should ensure that: (a) implementing partners are	Important	O	Receipt of evidence of action taken to strengthen the documentation of the selection process, and to assess gaps in the financial capacity of the	31 March 2024

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

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

³ Please note the value C denotes closed recommendations whereas O refers to open recommendations.

⁴ Date provided by OHCHR in response to recommendations.

STATUS OF AUDIT RECOMMENDATIONS

Audit of the Office of the High Commissioner for Human Rights country office in the Democratic Republic of the Congo

	selected in a timely manner; (b) justifications for not conducting competitive selection and all other aspects of the selection process are clearly documented; and (c) financial capacity assessments are conducted, and the implementing partners sensitized on financial management issues as appropriate.			implementing partners as part of the selection process.	
6	The United Nations Joint Human Rights Office in the DRC should: (a) clarify its delegation of authority for approving cash advances; (b) issue clear instructions to staff on their responsibilities for cash advances; (c) strengthen the arrangements for tracking and monitoring of outstanding advances to ensure their timely liquidation; and (d) explore other options for disbursing funds to external parties in lieu of cash payments.	Important	O	Receipt of evidence of action taken to: (a) clarify UNJHRO's authority for approving cash advances; (b) issue clear instructions to staff on their responsibilities for managing and accounting for cash advances; (c) strengthen the arrangements for tracking and monitoring of outstanding advances; and (d) explore other options for disbursing funds in lieu of cash payments.	31 March 2024

APPENDIX I

Management Response

Management Response

Audit of the Office of the High Commissioner for Human Rights country office in the Democratic Republic of the Congo

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	The United Nations Joint Human Rights Office in the DRC should strengthen its planning and performance monitoring framework by: (a) formalizing the requirements for unit level work planning; and (b) ensuring that gaps between planned and actual activities are identified and explained, and lessons learned documented.	Important	Yes	United Nations Joint Human Rights Office (UNJHRO) Director	December 2023	The office will develop unit level work plans and document gaps and share gaps between planned and actual activities including lessons learned.
2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
3	The United Nations Joint Human Rights Office in the DRC should conduct follow up evaluations 12 to 24 months after training activities as required by the OHCHR Manual on Human Rights Training Methodology.	Important	Yes	United Nations Joint Human Rights Office (UNJHRO) Director	December 2023	A plan to conduct follow up evaluations 12-24 months after training will be developed and implementation monitored against this plan.
4	The United Nations Joint Human Rights Office in the DRC should: (a) strengthen its project management guidelines and procedures; and (b) develop appropriate planning templates and tools for reporting and monitoring project results.	Important	Yes	United Nations Joint Human Rights Office (UNJHRO) Director /Director Field Office and	December 2023	Programme Management Guidelines and Planning templates will be updated to ensure that they are fit for purpose.

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

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

Management Response

Audit of the Office of the High Commissioner for Human Rights country office in the Democratic Republic of the Congo

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
				Technical Cooperation Division		
5	The United Nations Joint Human Rights Office in the DRC, in consultation with the OHCHR Programme Support and Management Service, should ensure that: (a) implementing partners are selected in a timely manner; (b) justifications for not conducting competitive selection and all other aspects of the selection process are clearly documented; and (c) financial capacity assessments are conducted, and the implementing partners sensitized on financial management issues as appropriate.	Important	Yes	UNJHRO Director/Director Field Office and Technical Cooperation Division/Chief of Programme Support and Management Services	March 2024	The office will update its existing guidelines to include agreed time-lines for all aspects of the management of implementing partners including guide-lines on the conditions and information required for non-competitive selection and to develop and implement a capacity building plan for implementing partners.
6	The United Nations Joint Human Rights Office in the DRC should: (a) clarify its delegation of authority for approving cash advances; (b) issue clear instructions to staff on their responsibilities for cash advances; (c) strengthen the arrangements for tracking and monitoring of outstanding advances to ensure their timely liquidation; and (d) explore other options for disbursing funds to external parties in lieu of cash payments.	Important	Yes	UNJHRO Director /Director of Field Office and Technical Cooperation/Chief of Programme Support and Management Services	March 2024	The office will update its instructions for the management of cash advances as field offices have now commenced processing of transactions in UMOJA and will conduct an assessment on alternative options for disbursing funds to implement as necessary.