



INTERNAL AUDIT DIVISION

REPORT 2013/129

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

Overall results relating to the effective management of the human rights programme in the United Nations Assistance Mission in Afghanistan were initially assessed as partially satisfactory. Implementation of two important recommendations remains in progress

FINAL OVERALL RATING: PARTIALLY SATISFACTORY

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AUDIT REPORT

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

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the human rights programme in the United Nations Assistance Mission in Afghanistan (UNAMA).
2. 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. The priority areas of work of the UNAMA Human Rights Unit included implementing programmes for: the protection of civilians in armed conflict; violence against women; conflict related detentions; and monitoring, analyzing and reporting on human rights situations. The Human Rights Unit represented the Office of the High Commissioner for Human Rights in Afghanistan and worked closely with various ministries of the Afghan Government, Afghanistan Independent Human Rights Commission, United Nations Country Team, international partners and the Afghan civil society to improve the human rights situation in Afghanistan.
4. The Human Rights Unit was headed by a Chief at the D-1 level who reported to the Special Representative of the Secretary-General for Afghanistan and to the High Commissioner for Human Rights in Geneva. The Human Rights Unit had an authorized staffing level of 88 posts with a budget of \$9.6 million. The main office of the Human Rights Unit was located in Kabul and it had staff in each of the Mission's eight regional offices covering 15 of the 34 provinces in Afghanistan.
5. Comments provided by UNAMA are incorporated in italics.

II. OBJECTIVE AND SCOPE

6. The audit was conducted to assess the adequacy and effectiveness of UNAMA governance, risk management and control processes in providing reasonable assurance regarding the **effective management of the human rights programme in UNAMA**.
7. The audit was included in the 2012 OIOS risk-based work plan due to operational and reputational risks in the implementation of the UNAMA human rights mandate.
8. The key controls tested for the audit were: (a) risk management and strategic planning; (b) project management; and (c) coordinated management. For the purpose of this audit, OIOS defined these key controls as follows:
 - (a) **Risk management and strategic planning** - controls that provide reasonable assurance that risks relating to human rights activities are identified and assessed, and that action is taken to mitigate or anticipate risks.

(b) **Project management** - controls that provide reasonable assurance that there is sufficient project management capacity to achieve mandates.

(c) **Coordinated management** - controls that provide reasonable assurance that potential overlaps in the performance of a function or the delivery of a programme are mitigated.

9. The key controls were assessed for the control objectives shown in Table 1. Certain control objectives (shown in Table 1 as “Not assessed”) were not relevant to the scope defined for this audit.

10. OIOS conducted the audit from October 2012 to February 2013. The audit covered the period from 1 January 2011 to 31 December 2012.

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

III. AUDIT RESULTS

12. The UNAMA governance, risk management and control processes examined were initially assessed as **partially satisfactory** in providing reasonable assurance regarding the **effective management of the human rights programme in UNAMA**. OIOS made two recommendations to address the issues identified. The Human Rights Unit had in place an operational work planning process, and the results-based budgeting performance reports contained expected accomplishments and output indicators of achievement for the human rights programme. An electronic database had been established to facilitate the systematic collection and analysis of information on the protection of civilians in armed conflict. Human rights activities were also adequately monitored and the required public and internal reports issued in a timely manner. However, the strategic and operational planning for the programme needed to be refocused due to a decrease in staffing resources available to UNAMA for the programme, and a verifiable portfolio of evidence was required to support the activities reported in the year end performance reports.

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

Table 1: Assessment of key controls

Business objective	Key controls	Control objectives			
		Efficient and effective operations	Accurate financial and operational reporting	Safeguarding of assets	Compliance with mandates, regulations and rules
Effective management of the human rights programme in UNAMA	(a) Risk management and strategic planning	Partially satisfactory	Partially satisfactory	Not assessed	Partially satisfactory
	(b) Project management	Satisfactory	Satisfactory	Not assessed	Satisfactory
	(c) Coordinated management	Satisfactory	Satisfactory	Not assessed	Satisfactory
FINAL OVERALL RATING: PARTIALLY SATISFACTORY					

A. Risk management and strategic planning

The strategic and work planning process was in place

14. Best practices in strategic planning required an analysis to be carried out to understand key trends and issues in the external environment, organization’s internal strengths and weaknesses, as well as the engagement of staff and key stakeholders in the process. For 2011 and 2012, the Human Rights Unit identified strategic priorities that were aligned to the renewed UNAMA mandate. An annual planning retreat was also held to review strategic priorities, identify best practices and ensure that lessons learnt were incorporated in current and future plans. The Unit’s annual work plans were also based on identified strategies and were developed and finalized in consultation with the Office of the High Commissioner for Human Rights and the Special Representative of the Secretary-General for Afghanistan. Overall, the planning process was in place and working effectively.

A revised delivery strategy needed to be developed

15. The UNAMA operations were continuously evolving due to updated mandates vis-a-vis the security situation in the country and budget cuts. In 2013, nine of 26 provincial offices were closed, and there was a reduction in the number of human rights staff from 126 to 88. UNAMA had considered this in its strategic plans but had not formalized the issue in a strategy and implemented sufficient procedures to minimize the impact of achieving its mandate with a reduced number of posts.

(1) UNAMA, considering the reduced resources available to the human rights programme, should formalize its strategy and procedures to ensure that the human rights programme delivery continues to evolve effectively to achieve the human rights mandate throughout the Mission’s area of operation.

UNAMA accepted recommendation 1 and stated that the Special Representative of the Secretary-General had outlined priorities and complimentary steps to optimize the overall allocation of resources within the Mission including those allocated to human rights activities. Also, the Human Rights Unit conducted an annual strategic planning retreat to review programme priorities and align its resources. This process involved consultations with the Office for the High Commissioner of Human Rights and other human rights stakeholders. Recommendation 1 remains open pending receipt of a copy of the human rights strategy and 2014 work plan that are aligned with its current priorities and resources.

Portfolio of evidence for the results-based budget was not maintained

16. UNAMA was required to maintain a portfolio of evidence to support achievements reported in the result-based budget performance reports for the years 2011 and 2012. However, a system had not been established to collect the necessary data. For example, one of the indicators of achievements of the human rights programme was to increase the number of beneficiaries of human rights training. UNAMA reported in the result-based budget performance report that there were 62,000 beneficiaries of human rights training in 2012; however, there was no evidence to support that the training had been provided as reported. The Human Rights Unit advised that it was not aware of its responsibilities to maintain a portfolio of evidence. Adequate budgetary instructions were provided to the Unit on the result-based budget process, including the need to maintain a portfolio of evidence.

(2) UNAMA should implement a system to maintain the data required for the human rights programme portfolio of evidence to support achievements reported in the Results-based Budget performance reports and to validate the targets established.

UNAMA accepted recommendation 2 and stated that in preparation for the 2014 budget submission, a number of performance measures were reviewed and adjusted in light of the strategic priorities. This included a systematic cross-checking of the means of verifying performance targets, and ensuring consistency between publically issued reports and internal databases. Recommendation 2 remains open pending receipt of evidence that an adequate system has been implemented for maintaining the portfolio of evidence to support achievements reported by the human rights programme.

B. Project management

Periodic public and internal reports on human rights were generally issued in a timely manner

17. The policy directive on public reporting by human rights components of the United Nations peace operations dated 1 July 2008 required that public reports on human rights be issued regularly. The United Nations Security Council resolution 2041(2012) required the Secretary-General to report to the Security Council every three months on developments in Afghanistan.

18. During January 2011 and December 2012, the Human Rights Unit satisfactorily performed its reporting activities on human rights issues to inform national stakeholders and the international community about the ongoing situation in Afghanistan. For example, the Unit: (a) issued the required annual and mid-year public reports on the protection of civilians; (b) monitored and reported on the treatment of detainees in Government facilities and issued reports on their treatment; and (c) verified and analyzed data on the implementation of the Elimination of Violence Against Women Law, and published the related reports. Internal reports including weekly code cables, quarterly reports to the General Assembly and to the Security Council were also submitted in a timely manner. A review of a sample of 214 of 6,557 incidents relating to protection of civilians recorded in the Human Rights Unit database that was used for periodical internal and external reports, concluded that the data was scrutinized by human rights officers and thematic team leaders according to prescribed procedures. Also, adequate quality control procedures were designed to safeguard reports.

Programme implementation was adequately monitored

19. Procedures were in place to monitor and report on work plan implementation. During the audit period, this included: monthly reports from field offices; mid-year performance reports on the programme; an annual results report for 2011; quarterly situation reports on the human rights situation in Afghanistan; and code cables to Headquarters. The Human Rights Unit also had weekly teleconferences with regional human rights teams to obtain status updates on activities conducted and to communicate policy decisions. Thematic team leaders, based in Kabul, received weekly and monthly reports from regional teams, which were reviewed, consolidated and entered into a database. The Chief of the Human Rights Unit visited field offices to monitor and review teams' activities. The Chief of the Unit, who reported directly to the Special Representative of the Secretary-General for Afghanistan, was also part of the Mission leadership team and was involved in operational planning as envisaged in the Human Rights Policy on United Nations Peace Operations and Political Missions. OIOS concluded that adequate procedures were in place to monitor the programme.

C. Coordinated management

Adequate mechanisms were established to ensure a coordinated approach to programme implementation

20. The United Nations Security Council resolution 2041(2012) stressed the importance of effective and timely coordination through enhanced coordination mechanisms among the United Nations agencies, funds and programmes under the authority of the Special Representative of the Secretary-General for Afghanistan.

21. UNAMA implemented mechanisms to coordinate human right activities within the Mission and with other stakeholders, which included the Afghanistan Independent Human Rights Commission, the United Nations Country Team, the Government of Afghanistan and non-governmental organizations. Moreover, a Human Rights Task Force was established to enhance collaboration within UNAMA on issues relating to human rights including women and children's rights. The Task Force also assisted in strengthening the Mission's advocacy on human rights and rule of law. The Human Rights Unit participated in United Nations Country Team meetings and chaired the United Nations Country Team Integrated Strategic Framework working group on human rights. It also co-chaired the United Nations Protection Cluster of the United Nations Country Team and served on the United Nations Gender Task Force. The Human Rights Unit coordinated with the Human Rights and Gender Unit in the Afghan Foreign Ministry, and maintained regular contacts with the Afghanistan Independent Human Rights Commission. The Human Rights teams in the regions effectively coordinated with government entities and non-governmental organizations to ensure protection and promotion of human rights. OIOS concluded that adequate mechanisms were in place to coordinate activities and to mitigate potential overlaps in the delivery of the human rights mandate.

IV. ACKNOWLEDGEMENT

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

(Signed) David Kanja
Assistant Secretary-General for Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

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

Recom. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
1	UNAMA, considering the reduced resources available to the human rights programme, should formalize its strategy and procedures to ensure that the human rights programme delivery continues to evolve effectively to achieve the human rights mandate throughout the Mission's area of operation.	Important	O	Receipt of evidence that the human rights strategic and annual work plans have been developed based on UNAMA's approved results-based budget for 2014.	1 January 2014
2	UNAMA should implement a system to maintain the data required for the human rights programme portfolio of evidence to support achievements reported in the Results-based Budget performance reports and to validate the targets established.	Important	O	Receipt of evidence that an adequate system has been implemented for maintaining the portfolio of evidence to support achievements reported by the human rights programme.	1 January 2014

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 UNAMA in response to recommendations.

APPENDIX I

Management Response

MANAGEMENT RESPONSE

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

Rec. no.	Recommendation	Critical ⁵ / Important ⁶	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNAMA, considering the reduced resources available to the human rights programme, should formalize its strategy and procedures to ensure that the human rights programme delivery continues to evolve effectively to achieve the human rights mandate throughout the Mission's area of operation.	Important	Yes	Director of Human Rights, UNAMA / Country Representative of the Office of the High Commissioner for Human Rights	The effective implementation date will be 01/January/2014, based on the approval UNAMA's results based budget for 2014.	In the preparations for the submission and review of both UNAMA's 2013 results based budget (A/67/346/ Add.4) and the 2014 results based budget (A/68/327/Add.4), the Special Representative of the Secretary-General outlined a series of priorities and complimentary steps to optimize the overall allocation of resources within the Mission. This included those directly allocated to human rights activities, as well as those related to enabling outreach activities of all substantive programmes e.g. field offices. The 2014 budget document also emphasized that human rights activities will remain one of the three core priorities of the Mission's work. The iterative nature of the challenge of balancing mandated activities with available resources has been consistently emphasized by the Mission's senior leadership throughout the strategic planning processes in the 2013 and 2014 budget submissions. The Human Rights Unit conducts an annual strategic planning retreat in November to review programme priorities and focus align resources based

⁵ 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.

⁶ 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 human rights programme in the United Nations Assistance Mission in Afghanistan

Rec. no.	Recommendation	Critical ⁵ / Important ⁶	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						on this overall guidance to develop the Unit's annual work plan for the forthcoming year. This process also involves consultations with the Office for the High Commissioner of Human Rights and other human rights stakeholders within the United Nations system. Furthermore, the Unit has supported a number of broad based internal review processes that aim to ensure the implementation of the priorities outlined in the budget submissions related to optimizing field activities and assessing programme criticality.
2	UNAMA should implement a system to maintain the data required for the human rights programme portfolio of evidence to support achievements reported in the Results-based Budget performance reports and to validate the targets established.	Important	Yes	UNAMA Chief of Staff	The effective implementation date will be 01/January/2014, based on finalization of the review and approval of UNAMA's results based budget for 2014.	In the preparations for the submission and review of UNAMA's 2014 results based budget (A/68/327/ Add.4), a number of performance measures were reviewed and adjusted in light of the strategic priorities outlined in the document and the resources available. This included a systematic cross checking of the means of verification for the performance targets based on multiple information sources, including emphasis on ensuring consistency between all publically issued reports and internal databases.