OIOS

Office of Internal Oversight Services

INTERNAL AUDIT DIVISION

REPORT 2018/022

Audit of Office of the High Commissioner for Human Rights operations in Cambodia

Controls relating to evaluation, procurement, petty cash, environmental practices and business continuity planning needed to be strengthened

29 March 2018
Assignment No. AE2017/330/03

Audit of Office of the High Commissioner for Human Rights operations in Cambodia

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of Office of the High Commissioner for Human Rights (OHCHR) operations in Cambodia. The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes over the effective management of OHCHR-Cambodia operations. The audit covered the period from January 2016 to November 2017 and included a review of risk areas including: (a) strategic planning and programme management; and (b) regulatory framework (i.e., compliance with applicable policies on procurement, financial management, travel, human resources management, asset management, information technology, and safety and security).

OHCHR-Cambodia had developed a strategy document aligned to OHCHR's strategic priorities and prepared annual work plans and performance reports as required. OHCHR-Cambodia had also established fundraising targets and coordinated effectively with the United Nations Country Team in Cambodia. However, controls relating to evaluation, procurement, petty cash, environmental practices and business continuity planning needed to be strengthened.

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

- Conduct an evaluation of the OHCHR-Cambodia programme and develop a plan to periodically evaluate the mid- and long-term impact of training activities;

- Expedite the migration of information on human rights violations to the OHCHR Human Rights Case Database;

- Strengthen the arrangements for management of petty cash by assigning petty cash functions in Umoja, ensuring that surprise cash counts are performed, and discontinuing the practice of staff advancing personal money to the petty cash fund;

- Address Umoja access issues to enable OHCHR-Cambodia to use delegated authority for low value procurement and have access to information on the status of payments for procurement done at OHCHR headquarters;

- Liaise with other United Nations agencies and development partners in Cambodia to identify environmentally sound practices for the disposal of electronic equipment, and investigate ways to prevent fuel leaks from infiltrating the soil; and

- Develop formal guidelines on selection of communication systems and development of business continuity plans for field offices.

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

CONTENTS

Audit of Office of the High Commissioner for Human Rights operations in Cambodia

I.   BACKGROUND

1.   The Office of Internal Oversight Services (OIOS) conducted an audit of Office of the High Commissioner for Human Rights (OHCHR) operations in Cambodia.

2.   The mandate of OHCHR Country Office in Cambodia (OHCHR-Cambodia) derived from the 1993 Paris Peace Accords which called on the United Nations to monitor the human rights situation after the withdrawal of the United Nations Transitional Authority in Cambodia (UNTAC). The work of OHCHR in Cambodia is guided by a biennial resolution of the Human Rights Council (36/62), a biennial Memorandum of Understanding (MOU) signed with the Royal Government of Cambodia and the global mandate of the High Commissioner as set out by the General Assembly in its resolution 48/141.

3.   OHCHR-Cambodia's main objective is to provide technical assistance on human rights promotion and protection in close cooperation with the Government, civil society organizations and interested Member States. Its main thematic priorities for the period 2016-2017 were: (a) strengthening the effectiveness of international human rights mechanisms; (b) integrating human rights in development and the economic sphere; (c) widening the democratic space; and (d) combating impunity and strengthening accountability and the rule of law.

4.   OHCHR-Cambodia's budget for 2016 and 2017 was $2.5 million and $3.4 million, respectively. The actual expenditure for 2016 was $2.2 million which included $1.45 million funded by Regular Budget resources and $815,000 funded by extra-budgetary resources. The extra-budgetary funds included funds from the Trust Fund for Human Rights Education Programme in Cambodia and funds received for two projects which started in 2017. The Trust Fund was established in 1992 by the Secretary-General to contribute to the development and implementation of a human rights education programme to promote the understanding of and respect for human rights in Cambodia. The United Nations Development Programme (UNDP) was OHCHR-Cambodia's local service provider for administrative services.

5.   Comments provided by OHCHR are incorporated in italics.

II.   AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

6.   The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes over the effective management of OHCHR-Cambodia operations.

7.   This audit was included in the 2017 risk-based work plan of OIOS due to the risks associated with OHCHR-Cambodia's operations in advancing its mandate.

8.   OIOS conducted this audit from September to December 2017. The audit covered the period from January 2016 to November 2017. Based on an activity-level risk assessment, the audit covered risk areas in the management of OHCHR-Cambodia operations, which included: (a) strategic planning and programme management; and (b) regulatory framework (i.e., compliance with applicable policies on procurement, financial management, travel, human resources management, asset management, information technology, and safety and security).

9.   The audit methodology included: (a) interviews with key personnel; (b) reviews of relevant documentation; (c) analytical reviews of data; (d) sample testing; and (e) physical observation of property management and security arrangements.

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

III.   AUDIT RESULTS

A.   Strategic planning and programme management

Controls relating to strategic planning, work planning and performance reporting were adequate

11.   As required by the OHCHR policy framework, OHCHR-Cambodia had a strategy document (Country Note/Plan) for the period 2014-2017 and, at the time of the audit, was developing a new Country Plan for the period 2018-2021. OHCHR-Cambodia had prepared annual work plans with measurable indicators and monthly, mid-year and end of year performance reports. In addition, OHCHR-Cambodia reported its activities in the annual report of the Secretary-General to the Human Rights Council. The reports of the Special Rapporteur on the human rights situation in Cambodia also acknowledged the work of the office. There were adequate arrangements for communicating OHCHR-Cambodia's work and raising awareness on human rights issues. The office had a communication strategy which was updated in 2015. In addition, OHCHR-Cambodia had developed a fundraising needs assessment, work plans and targets. Fundraising efforts had been successful as evidenced by the fact that OHCHR-Cambodia managed to secure funds for the implementation of activities included in its work plan, and to mobilize resources for the replenishment of its Trust Fund. Further, OHCHR-Cambodia had managed to mainstream human rights issues in the Country Team and the United Nations Development Assistance Framework.

Need for formal evaluation of OHCHR-Cambodia activities

12.   As stated in the Regulations and Rules Governing Programme Planning (ST/SGB/2016/6), evaluations should be conducted to determine the relevance, efficiency, effectiveness and impact of United Nations activities in relation to their objectives. OHCHR-Cambodia never had its programme achievements evaluated independently or through a formal self-evaluation exercise since its establishment in 1993. Also, the joint progress assessments and evaluations stipulated in the MOU between OHCHR and the Government were not conducted. A formal evaluation of the office's programme would help determine the progress achieved in Cambodia with the support of OHCHR and address the assessment and evaluation requirements in the MOU with the host country.

13.   A significant part of OHCHR activities consisted of training personnel of civil society and public institutions to appreciate and apply international human rights standards. In 2016 OHCHR-Cambodia held training and workshops involving around 5,000 participants. Some of the these were ongoing activities that OHCHR-Cambodia had been conducting since its establishment in 1993. For instance, OHCHR was providing guidance and training on report submission to treaty bodies and the Universal Periodic Reviews for several years consecutively and it continuously targeted judges and civil servants to attend the training programmes. The OHCHR "Evaluating Human Rights Training Activities" Handbook recommends the use of internal self-evaluations with triangulations immediately after the training sessions. It also recommends that evaluations should be conducted to assess the mid- and long-term impact of training activities.

14.   OHCHR-Cambodia's programme managers were regularly surveying participants after the training events. However, OHCHR-Cambodia had not conducted formal follow-up monitoring to assess the mid- and long-term impact of the training activities. Staff indicated that they informally assessed impact through interactions with some of the participants but since the results of such assessments were not documented, OIOS could not assess their adequacy. There is a need to formally assess the mid- and long-term impact of training activities because, as indicated in the OHCHR human rights training handbook, the assessments serve the purpose of: (a) collecting data on changes of the learners' behaviors; (b) assessing whether the trainings addressed the intended knowledge and capacity gaps; (c) identifying lessons learned; and (d) establishing accountability for movement towards the office's long-term goal.

> **(1) The OHCHR Cambodia Country Office should: (a) liaise with OHCHR headquarters to conduct an evaluation of its programme; and (b) develop a plan to periodically evaluate the mid- and long-term impact of its training activities.**
>
> *OHCHR accepted recommendation 1 and stated that OHCHR-Cambodia already liaised with the Policy, Planning, Monitoring and Evaluation Service (PPMES) at OHCHR headquarters and an external evaluation of its country programme has been scheduled for 2019/2020. OHCHR-Cambodia has also been selected together with four other field presences in other geographical zones for an external evaluation of OHCHR's support to legislation in conformity with international standards. The evaluation team will carry out their field visit in February 2018. Further exchanges will take place with PPMES and the Methodology, Education and Training Section with regard to improving its regular evaluation of training activities, for implementation during the next work plan cycle June 2018 to December 2019.* Recommendation 1 remains open pending receipt of evidence that: (a) the evaluation of OHCHR-Cambodia programme has been included in the approved evaluation plan for 2019-2020; and (b) OHCHR-Cambodia has developed a plan to periodically evaluate the mid- and long-term impact of its training activities.

Need to migrate records of violations of human rights to the OHCHR case management database

15.   The Manual on Human Rights Monitoring states that protection of information is closely related with the protection of victims, witnesses and other cooperating persons. Secure information management systems with controlled access should be set up to store, manage and protect confidential and sensitive information. Only staff who require access to such information for their work should be authorized to do so. In 2007, OHCHR developed a standard Human Rights Cases Database (HRCD) for the registration and safekeeping of information and documents relating to human rights incidents or individual protection cases by the field presences. HRCD was jointly developed by various sections at OHCHR headquarters including the Information Management and Technology Section (IMTS), the Methodology, Education and Training Section, and the Emergency Response Section (ERS).

16.   HRCD was designed to help ensure adequate segregation of information, access security and use of standard taxonomy in the classification of cases. It also included specific modules based on human rights violations (for instance, violations recorded in detention centers). IMTS explained that to minimize the risk that staff may be pressured to divulge confidential information to which they are perceived to have access to, segregation of access roles, encoding for recording and back-up and storage are specifically designed and administered in OHCHR headquarters at Geneva. This is in line with the Human Rights Officers' obligation not to jeopardize the physical and psychological safety, freedom and well-being of victims, witnesses and all those who enter into contact with them in the framework of their monitoring work. In addition, HRCD embedded automated quality assurance fields and allowed users to generate standard statistics and analysis. It also allowed the storage of evidence such as photos, videos and documents in a secure environment.

17.   OHCHR-Cambodia did not use HRCD for registration of human rights violations. Instead, it developed its own database in 2011; IMTS could not guarantee its security and was not aware of its programming features and license ownership. According to IMTS, the highest risk of using third party software, such as the one used by OHCHR-Cambodia, is the lack of full ownership and security controls. OHCHR-Cambodia stated that it developed its own database to accommodate the needs for the Khmer language.   As the current version of HRCD could accommodate language requirements, OHCHR-Cambodia had started migrating to HRCD in 2016. However, due to workload demands, the migration had been halted for the last six months. There was a need for OHCHR-Cambodia to establish clear timelines for the migration process to help ensure that it is prioritized and expedited.

> **(2) The OHCHR Cambodia Country Office should expedite the migration of information on human rights violations to the OHCHR Human Rights Case Database.**
>
> *OHCHR accepted recommendation 2 and stated that in February 2018, OHCHR-Cambodia resumed exchanges with colleagues in charge of HRCD at headquarters to complete the matching exercise of both database systems. As such, the migration process is expected to take a week, but clarification on access rights as well as training in the use of the main database for all relevant programme staff in Cambodia will be necessary before the process is complete.* Recommendation 2 remains open pending receipt of evidence that OHCHR-Cambodia has migrated information on human rights violations to the OHCHR Human Rights Case Database.

B.   Regulatory framework

Minimum operating security standards had been complied with

18.   The Minimum Operating Security Standards for Cambodia approved in January 2016 included requirements to: (a) conduct periodic evacuation exercises every six months; (b) have first-aid kits in vehicles and buildings; (c) have an emergency power supply and fuel stock; and (d) have stock of drinking water. The Department of Safety and Security (DSS) performed a security risk assessment for OHCHR in April 2016 and most of the recommendations had been addressed. OHCHR also conducted evacuation drills as required. As one of the roles of OHCHR-Cambodia was monitoring of demonstrations and rallies, it had developed appropriate guidelines and shared them with DSS. OIOS observed how OHCHR-Cambodia monitored one demonstration event that happened during the audit and noted that DSS was kept informed.

Arrangements for managing petty cash needed to be strengthened

19.   United Nations Financial Rule 104.10 states that all disbursements shall be made by electronic funds transfer, wire transfer or cheque except to the extent that cash disbursements are authorized by the Under-Secretary-General for Management. In 2016-2017, daily subsistence allowance and transport for participants at training and workshops aggregating $202,000 were paid from cash advances. OIOS noted that the head of OHCHR-Cambodia had no delegated authority for cash payments but did not request the Programme Support and Management Service (PSMS) at OHCHR headquarters for pre-authorization before issuing the advances as required by the OHCHR Field Office Manual. Also, there was no established timeline for clearance of cash advances which could remain open for several weeks after the activities were completed. In a few instances, staff received multiple advances without clearing the previous advances. Further, in 5 out of 12 workshops reviewed, proof of participation was not correctly reflected in the attendance sheets. OIOS attributed the deficiencies to lack of adequate guidelines from headquarters. This deficiency was addressed during the audit. In September 2017, PSMS reminded OHCHR field presences that cash advances (other than petty cash) should be used in very exceptional circumstances based upon

prior approval by PSMS. On 4 December 2017, PSMS issued comprehensive guidelines outlining the framework for the use of cash advances, recording participants' attendance, and timelines for refund of advances. In view of the corrective action taken, OIOS did not make a recommendation on this issue.

20.	Following the implementation of Umoja in November 2015, the OHCHR-Cambodia imprest account was discontinued. In February 2016, two staff were designated as petty cash custodians for $2,000 and $1,000 respectively in accordance with United Nations Financial Rule 104.8 which requires formal designation of petty cash custodians. Although the petty cash records were required to be maintained in Umoja, as of November 2017, none of the staff had been assigned the petty cash function in Umoja. Between January and June 2016, the two designated petty cash custodians were operating a system of advance payments using their own funds and then claiming reimbursements. After June 2016, UNDP was advancing funds to the two staff members' private bank accounts and the staff submitted monthly expense reports by cost center including supporting documentation. For the period June 2016 to September 2017, OHCHR-Cambodia received 33 such petty cash advances totaling $33,720. OIOS review of the petty cash records showed that on 14 occasions, the advances were lower than the expenses, and the staff had to utilize their personal funds for a total of $5,860. In one instance, the administrative officer advanced $2,000. This practice was not in accordance with the United Nations Financial Regulations and Rules. OHCHR-Cambodia had also not established a procedure for conducting surprise cash counts even though the practices relating to petty cash were well known. OHCHR stated that it was in the process of training finance officers in the field on the use of Umoja and would soon open petty cash accounts as needed.

> **(3)	The OHCHR Cambodia Country Office should strengthen the arrangements for management of petty cash by: (a) liaising with OHCHR headquarters to ensure that its staff are assigned petty cash functions in Umoja; (b) ensuring that surprise cash counts are performed; and (c) discontinuing the practice of staff advancing personal money to the petty cash fund.**
>
> *OHCHR accepted recommendation 3 and stated that the process is almost complete. Umoja petty cash functions have been assigned to two staff in OHCHR-Cambodia, who received their delegation of authority in January 2018 and have completed the computer-based training. The cash journals have been created and the Unite ID of one of the two custodians has been activated. Following the closure of the country office's imprest account, staff made personal advances for petty cash expenditure to ensure business continuity, pending the establishment of a sustainable replacement system. OHCHR-Cambodia welcomes the formalization of the process through Umoja which will put an end to such needs, and takes due note of the recommendation on regular surprise controls. Recommendation 3 remains open pending receipt of evidence that petty cash records are maintained in Umoja; surprise cash counts are performed; and the practice of staff advancing personal money to the petty cash fund has been discontinued.*

Need to address issues relating to Umoja access for low value acquisitions

21.	During January 2016 to October 2017, OHCHR-Cambodia procured goods and services totaling approximately $745,000. Most of these purchases were low value acquisitions (LVA). Before the introduction of Umoja, OHCHR-Cambodia was processing all LVA below $2,500. However, with the introduction of Umoja, the office was not assigned purchasing roles; it processed all its procurement either through UNDP or OHCHR headquarters. OHCHR-Cambodia had an administrative assistant in charge of procurement but there was no established date when the office would be given the authority and access to process LVA in Umoja. There was also no deadline for fulfilling training requirements to enable the office to use Umoja. As the LVA limit was recently increased to $10,000 due to the improved internal controls within Umoja, it would allow the office to act independently and reduce the use of UNDP and the related charges. When acquisitions were processed through headquarters, OHCHR-Cambodia had no control or

information on them. In 2017, seven payments for LVA were processed via OHCHR headquarters of which five took over 30 days and one took 2.5 months to be settled. Since OHCHR-Cambodia did not have access to Umoja, it could not follow-up on the payments directly. OHCHR indicated that from 2018, it is expected that OHCHR-Cambodia will gradually be given access to Umoja roles which would improve the visibility of payment information and facilitate follow-up.

> **(4) OHCHR should address Umoja access issues to enable the Cambodia Country office to use delegated authority for low value procurement and have access to information on the status of payments for procurement done at OHCHR headquarters.**
>
> *OHCHR accepted recommendation 4 and stated that the full list of OHCHR-Cambodia support services staff to be granted access to Umoja was submitted in December 2017, and Inspira accounts for all concerned staff (on UNDP contracts) were created to enable access to Umoja learning platforms the same month. Low value procurement through Umoja is expected to start soon. Two staff have been nominated to be granted access to transact in Umoja, and have completed the required computer-based training. The two nominees for the roles have received Unite IDs.* Recommendation 4 remains open pending receipt of evidence that OHCHR has fully addressed Umoja access issues to enable OHCHR-Cambodia to use delegated authority for low value procurement and view the status of payments for procurement done at headquarters.

Need to ensure environmentally sound practices

22.	OHCHR-Cambodia maintained property records in accordance with the administrative instructions on property. It had nine capital items of which eight had been recorded in Umoja, and action was initiated to record the remaining item. Serialized items were tracked in the OHCHR assets database and 'right of use' documents were signed by external assets custodians. The last inventory exercise was completed in January 2017 and a new exercise had started in November 2017.

23.	In 2014, OHCHR-Cambodia identified more than 400 items to be disposed of. As most items such as computers and furniture were very old and unserviceable, they could not be donated or sold. Around 140 pieces of electronic equipment were physically destroyed and disposed of with regular trash, which is not an environmentally sound practice. While the recycling industry for electronic waste was not well developed in Cambodia, its consequences for the country were well known and the office should have identified alternative ways to dispose of these assets. The ongoing inventory exercise had already identified 173 items to dispose of, including several electronic items. OHCHR-Cambodia needed to identify environmentally sound practices for disposal of such items. Further, although the generator that OHCHR-Cambodia was renting was in good condition and was regularly tested, in the past year it had a fuel leak which was visible. Since pollution is a sensitive issue, OHCHR needs to take appropriate measures to manage the associated risks effectively.

> **(5) The OHCHR Cambodia Country Office should: (a) liaise with other United Nations agencies and development partners in Cambodia to identify environmentally sound practices for the disposal of electronic equipment; and (b) investigate ways to prevent fuel leaks from infiltrating the soil.**
>
> *OHCHR accepted recommendation 5 and stated that OHCHR-Cambodia discussed with other members of the United Nations in the Cambodia Operations Management Team to identify their disposal practices. None of them are required to physically destroy/scrap written-off equipment. In case the equipment is too old or too broken to be useable, they remain authorized to donate it to non-governmental organizations providing vocational training on electronic repairs. The Country Office is preparing a proposal to headquarters to follow similar arrangements. Regarding the generator,*

> *the leakage had been fixed before the audit. The Country Office is planning to lay a coat of cement underneath the generator in case of future leakages.* Recommendation 5 remains open pending receipt of: (a) evidence that OHCHR-Cambodia has identified environmentally sound practices for the disposal of electronic equipment; and (b) confirmation that the issue concerning fuel leaks has been effectively addressed.

Need for guidelines on use of communication systems and business continuity planning

24.   OHCHR-Cambodia had a dedicated Information Technology (IT) assistant to support its needs. The system map was up-to-date and in 2014, the office developed internal guidelines on access to the shared drive based on staff members' functions. The server room was protected and isolated, and back-ups were stored in separate locations with password protection. OHCHR-Cambodia was using two commercial service providers with servers located overseas. However, OHCHR had not established any guidelines for the selection of such systems. In view of the office's mandate and responsibility, both internal and external communications are sensitive for OHCHR. It was therefore important for OHCHR to have formal standards and guidelines to ensure that secure communication applications were selected and used. Also, OHCHR-Cambodia did not have an updated business continuity/disaster recovery plan as required under the United Nations Organizational Resilience Management System policy. OHCHR-Cambodia needs to develop its business continuity plan to ensure minimum deliverables in case of an emergency. The deficiency was attributed to the absence of office-wide guidelines on business continuity planning.

> **(6)   OHCHR should develop formal guidelines on: (a) selection of communication systems; and (b) development of business continuity plans for field offices.**
>
> *OHCHR accepted recommendation 6 and stated that: (a) OHCHR headquarters communicated regularly with field offices, and will consider further written guidance on the selection of IT applications (including communications) to ensure overall level of compatibility and performance, taking into consideration the local needs/conditions; and (b) OHCHR is currently developing guidance for the preparation of business continuity plans, both for its headquarters in Geneva and for all field locations. This will be disseminated with a request for finalization before the end of 2018.* Recommendation 6 remains open pending receipt of formal guidelines on: (a) selection of communication systems; and (b) development of business continuity plans for field offices.

IV.   ACKNOWLEDGEMENT

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

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

STATUS OF AUDIT RECOMMENDATIONS

Audit of Office of the High Commissioner for Human Rights operations in Cambodia

Rec. no.	Recommendation	Critical[1]/ Important[2]	C/ O[3]	Actions needed to close recommendation	Implementation date[4]
1	The OHCHR Cambodia Country Office should: (a) liaise with OHCHR headquarters to conduct an evaluation of its programme; and (b) develop a plan to periodically evaluate the mid- and long-term impact of its training activities.	Important	O	Receipt of evidence that: (a) the evaluation of OHCHR-Cambodia programme has been included in the approved evaluation plan for 2019-2020; and (b) OHCHR-Cambodia has developed a plan to periodically evaluate the mid- and long-term impact of its training activities.	31 December 2019
2	The OHCHR Cambodia Country Office should expedite the migration of information on human rights violations to the OHCHR Human Rights Case Database.	Important	O	Receipt of evidence that OHCHR-Cambodia has migrated information on human rights violations to the OHCHR Human Rights Case Database.	31 December 2018
3	The OHCHR Cambodia Country Office should strengthen the arrangements for management of petty cash by: (a) liaising with OHCHR headquarters to ensure that its staff are assigned petty cash functions in Umoja; (b) ensuring that surprise cash counts are performed; and (c) discontinuing the practice of staff advancing personal money to the petty cash fund.	Important	O	Receipt of evidence that petty cash records are maintained in Umoja; surprise cash counts are performed; and the practice of staff advancing personal money to the petty cash fund has been discontinued.	30 June 2018
4	OHCHR should address Umoja access issues to enable the Cambodia Country office to use delegated authority for low value procurement and have access to information on the status of payments for procurement done at OHCHR headquarters.	Important	O	Receipt of evidence that OHCHR has fully addressed Umoja access issues to enable OHCHR-Cambodia to use delegated authority for low value procurement and view the status of payments for procurement done at headquarters.	31 December 2018
5	The OHCHR Cambodia Country Office should: (a) liaise with other United Nations agencies and	Important	O	Receipt of: (a) evidence that OHCHR-Cambodia has identified environmentally sound practices	31 December 2018

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[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 OHCHR in response to recommendations.

STATUS OF AUDIT RECOMMENDATIONS

Audit of Office of the High Commissioner for Human Rights operations in Cambodia

Rec. no.	Recommendation	Critical[1]/ Important[2]	C/ O[3]	Actions needed to close recommendation	Implementation date[4]
	development partners in Cambodia to identify environmentally sound practices for the disposal of electronic equipment; and (b) investigate ways to prevent fuel leaks from infiltrating the soil.			for the disposal of electronic equipment; and (b) confirmation that the issue concerning fuel leaks has been effectively addressed.	
6	OHCHR should develop formal guidelines on: (a) selection of communication systems; and (b) development of business continuity plans for field offices.	Important	O	Receipt of formal guidelines on: (a) selection of communication systems; and (b) development of business continuity plans for field offices.	31 December 2018

APPENDIX I

Management Response

Management Response

Audit of Office of the High Commissioner for Human Rights operations in Cambodia

Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	The OHCHR Cambodia Country Office should: (a) liaise with OHCHR headquarters to conduct an evaluation of its programme; and (b) develop a plan to periodically evaluate the mid- and long-term impact of its training activities.	Important	(a) Yes (b) Yes	Representative, OHCHR Cambodia; Chief, PPMES; Chief, METS	(a) 31 Dec 2019 (b) 31 Dec 2018	Comments are included in the report.
2	The OHCHR Cambodia Country Office should expedite the migration of information on human rights violations to the OHCHR Human Rights Case Database.	Important	Yes	Representative, OHCHR Cambodia; Chief, ITMS; Chief, METS	31 Dec 2018	Comments are included in the report.
3	The OHCHR Cambodia Country Office should strengthen the arrangements for management of petty cash by: (a) liaising with OHCHR headquarters to ensure that its staff are assigned petty cash functions in Umoja; (b) ensuring that surprise cash counts are performed; and (c) discontinuing the practice of staff advancing personal money to the petty cash fund.	Important	Yes	Representative, OHCHR Cambodia; Chief, PSMS	30 June 2018	Comments are included in the report. The cash journals have been created by UNHQ, and the Unite ID of one of the two Custodians has just been activated. After the activation of the second Unite ID, the petty cash will be issued to the Custodians accordingly.
4	OHCHR should address Umoja access issues to enable the Cambodia Country office to use delegated authority for low value procurement and have access to information on the status of payments for procurement done at OHCHR headquarters.	Important	Yes	Chief, PSMS	31 Dec 2018	Comments are included in the report. The two nominees for the roles have received Unite IDs.
5	The OHCHR Cambodia Country Office should: (a) liaise with other United Nations	Important	Yes	Representative, OHCHR	31 Dec 2018	Comments are included in the report.

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[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 Office of the High Commissioner for Human Rights operations in Cambodia

Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	agencies and development partners in Cambodia to identify environmentally sound practices for the disposal of electronic equipment; and (b) investigate ways to prevent fuel leaks from infiltrating the soil.			Cambodia		
6	OHCHR should develop formal guidelines on: (a) selection of communication systems; and (b) development of business continuity plans for field offices.	Important	Yes	Chief, PSMS; Chief, APMENA, FOTCD	31 Dec 2018	Comments are included in the report.