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Office of the Special Representative of the Secretary-General and Co-ordinator of United Nations Operations in Liberia

CONFIDENTIAL

To: Ms. Eleanor T. Burns
Chief, Peacekeeping Audit Services
Internal Audit Division, OIOS

Date: 25 May 2012

From: Moustapha Soumaré
Officer-in-Charge
United Nations Mission in Liberia

Subject: **Assignment no. AP2011/626/01 - Audit of Civil Affairs in UNMIL**

1. Reference is made to your Audit Observation Memorandum reference no. AP2011/626/01 dated 11May 2012 on the above subject.

2. We have reviewed the report and would like to correct a factual error in paragraph 4 which states thus: "At county level, civil affairs activities fall under the responsibility of the Heads of Field office." Civil affairs activities at county level are planned and coordinated at Civil Affairs Headquarters. However, implementation is coordinated with other mission wide activities managed by the Head of field office.

3. UNMIL accepts the two recommendations of the auditors, in principle. However, I would like to refer you to the clarifications and context provided in the attached annex. As requested, an action plan with target dates and individuals responsible for implementation is outlined in the annex.

4. We would like to avail of this opportunity to express our appreciation to the Team of Internal Auditors for their observations and recommendations.

copy to:
Mr. Francis Kai-Kai, Chief Civil Affairs section, UNMIL
Mr. Mark Weston, Audit Focal Point, UNMIL
Mr. Ekundayo Awe, OiC, Resident Audit Office, UNMIL
Ms. Amy Wong, Programme Officer, Internal Audit Division, OIOS

ANNEX I

AUDIT RECOMMENDATIONS

Audit of civil affairs in UNMIL

Rec. no.	Recommendation	Critical[1]/ important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNMIL should ensure that consultations with government institutions, civil society organizations, and other partner agencies are documented as part of the work planning process.	Important	Yes	Chief of Civil Affairs	30 June 2012	Consultation with government institutions takes place on a continuous basis through the various planning processes that Civil Affairs (CA) participates in. For example, there is the new Poverty Reduction Strategy for 2012-2017 which is in preparation. Civil Affairs staff participated most of the relevant working groups. Also the next CA retreat is scheduled for early June 2012. Government and Civil society representatives will be represented at the opening session to share their perspectives for the next one year. The OIOS Audit also seems to indicate that CA does not consult with civil society. The auditors drew this conclusion after talking to only 3 civil society representatives. It is not possible to deal with all regular CSOs in the country. Many groups exist with absolutely no idea about the mandate of UNMIL let alone that of Civil Affairs. We have now established that CSOs and CBOs in the country number about 1,556 (according to a CSO census carried out by civil society organizations with financial support from the Governance Commission). We normally consult with key civil society organizations,

[1] Critical recommendations address significant and/or pervasive deficiency or weakness 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.

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						especially the national leadership and include their input into our work plans. That explains why the formation of the National CSOs Council and the 15 County Focal Groups were included in our work plan in 2010/2011. This nationwide exercise was curtailed by lack of funding. We will continue to explore modes of operation and advocate with partners for funding. Additionally, we will continue to give our inputs into government processes and civil society efforts that aim to build their capacity. CA's work with government institutions and CSOs are well documented. The problem is that the audit focused only on reviewing daily situation reports and notes to file. The analytical notes and code cables prepared from these sources were not systematically reviewed. This is part of CA's work processes and it is on-going.
2	UNMIL should ensure that civil affairs activities are prioritized to provide needed technical guidance to local authorities and civil society organizations, and a mechanism is established to periodically assess these activities.	Important	Yes	Chief of Civil Affairs	Ongoing	While we accept this recommendation, we would like to stress that from 2004 to 2010, Civil Affairs (CA) provided technical support to about 27 Government ministries and agencies, as well as to the key Civil Society Organizations that currently play prominent roles in Liberia today. The portfolios of evidence are available in the annual Results Based Budget (RBB) reports, which the auditors had access to during the audit period. For the CSO/NGO sector, in particular, development of the relevant national Policies and Guidelines was a collaborative effort that included UNMIL/Civil Affairs, government, local and international NGOs and civil society. A revision of the document was on-going during the audit period. This was not however reflected in the audit report. CA had mentioned to the Auditor, as well as in the audit response, that from 2010-2011, senior management had requested that CA scaled back on day to day involvement

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						in government ministry programming and activities, including the provision of technical support. Instead CA was to limit its role to information gathering to provide the basis for the writing of analytical notes and code cables. We agree that more periodic assessments need to be carried out on the activities or programmes of local authorities and CSOs. The periodic reporting mechanism is already in place both at CA HQ and in our 15 county offices. It is also worth noting that CA's ability to provide technical assistance is limited by its mandate and the lack of programmable funds. The section collaborates with the UNDP who fund some of the Government's activities that CA supports. CA's planned retreat will address this recommendation and include the outcome in the 2012/13 work plan as appropriate.