



INTERNAL AUDIT DIVISION

AUDIT REPORT

Electoral support programme in UNAMI

While appreciating the operational constraints and insecurity in Iraq, the UNAMI Electoral Assistance Office needs to improve its work planning, implement a more effective recommendation monitoring system and ensure relevant documents are accessible

13 September 2010
Assignment No. AP2009/812/01

United Nations  Nations Unies

INTEROFFICE MEMORANDUM

MEMORANDUM INTERIEUR

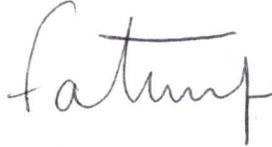
OFFICE OF INTERNAL OVERSIGHT SERVICES · BUREAU DES SERVICES DE CONTRÔLE INTERNE
INTERNAL AUDIT DIVISION · DIVISION DE L'AUDIT INTERNE

TO: Mr. Ad Melkert
A: Special Representative of the Secretary General
United Nations Assistant Mission for Iraq (UNAMI)

DATE: 13 September 2010

REFERENCE: IAD: 10- **00785**

FROM: Fatoumata Ndiaye, Director
DE: Internal Audit Division, OIOS



SUBJECT: **Assignment No. AP2009/812/01 - Audit of electoral support programme in UNAMI**

OBJET:

1. I am pleased to present the report on the above-mentioned audit.
2. Based on your comments, we are pleased to inform you that we will close recommendation 5 in the OIOS recommendations database as indicated in Annex 1. In order for us to close the remaining recommendations, we request that you provide us with the additional information as discussed in the text of the report and also summarized in Annex 1.
3. Your response indicated that you did not accept recommendations 2, 4, 6 and 7. In OIOS' opinion however, these recommendations seek to address significant risk areas. We are therefore reiterating them and requesting that you reconsider your initial response based on the additional information provided in the report.
4. Please note that OIOS will report on the progress made to implement its recommendations, particularly those designated as high risk (i.e., recommendations 1 and 4) in its annual report to the General Assembly and semi-annual report to the Secretary-General.

cc: Mr. Jerzy Skuratowicz, DSRSG, UNAMI
Mr. Swatantra Goolsarran, Executive Secretary, UN Board of Auditors
Ms. Susanne Frueh, Executive Secretary, Joint Inspection Unit
Mr. Seth Adza, Audit Response Team, Department of Field Support
Mr. Moses Bamuwanye, Chief, Oversight Support Unit, Department of Management
Mr. Byung-Kun Min, Special Assistant to the USG-OIOS
Ms. Eleanor T. Burns, Chief, Peacekeeping Audit Services, IAD, OIOS

INTERNAL AUDIT DIVISION

FUNCTION

“The Office shall, in accordance with the relevant provisions of the Financial Regulations and Rules of the United Nations examine, review and appraise the use of financial resources of the United Nations in order to guarantee the implementation of programmes and legislative mandates, ascertain compliance of programme managers with the financial and administrative regulations and rules, as well as with the approved recommendations of external oversight bodies, undertake management audits, reviews and surveys to improve the structure of the Organization and its responsiveness to the requirements of programmes and legislative mandates, and monitor the effectiveness of the systems of internal control of the Organization” (General Assembly Resolution 48/218 B).

CONTACT INFORMATION

DIRECTOR:

Fatoumata Ndiaye: Tel: +1.212.963.5648, Fax: +1.212.963.3388,
e-mail: ndiaye@un.org

DEPUTY DIRECTOR:

Gurpur Kumar: Tel: +1.212.963.5920, Fax: +1.212.963.3388,
e-mail: kumarg@un.org

CHIEF, PEACEKEEPING AUDIT SERVICE:

Eleanor T. Burns: Tel: +1212-963-2792, Fax: +1212-963-3388,
e-mail: burnse@un.org

EXECUTIVE SUMMARY

Audit of electoral support programme in UNAMI

OIOS conducted an audit of the electoral support programme in the United Nations Assistance Mission for Iraq (UNAMI). The overall objective of the audit was to assess the adequacy and effectiveness of the internal controls over electoral support activities. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

The Mission was advising and providing electoral support to the Government of Iraq and the Independent High Electoral Commission (IHEC), but there were opportunities to strengthen internal controls over the activities of the Electoral Assistance Office (EAO) as follows:

- The EAO did not have adequate work plans to ensure its tasks are carried out effectively and efficiently. Three work plans provided to OIOS were incomplete and had not been finalized and approved by the Head of Mission.
- Three of the professional staff of the EAO did not have the relevant academic qualifications and/or work experience required by the vacancy announcement. The Mission explained that it was difficult to attract candidates to work in Iraq and that it recruited the best candidates available from the Department of Political Affairs' roster of eligible candidates.
- The EAO did not have a formal mechanism for monitoring the implementation of its recommendations to the IHEC. Failure to monitor critical recommendations may result in them not being implemented thus adversely impacting the electoral process.
- The electronic files created by the EAO were not organized in a systematic manner making it difficult to retrieve documents.

OIOS made recommendations to address the issues identified during the audit and to further strengthen existing controls.

TABLE OF CONTENTS

Chapter	Paragraphs
I. INTRODUCTION	1-5
II. AUDIT OBJECTIVES	6
III. AUDIT SCOPE AND METHODOLOGY	7-8
IV. AUDIT FINDINGS AND RECOMMENDATIONS	
A. Planning and organizing	9-12
B. Recruitment and assignment of staff	13-20
C. Support of electoral processes	21-28
D. Capacity building activities	29-32
E. Document management and archiving	33-36
V. ACKNOWLEDGEMENT	37
ANNEX 1 – Status of Audit Recommendations	

I. INTRODUCTION

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the electoral support programme in the United Nations Assistance Mission for Iraq (UNAMI). The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

2. UNAMI is mandated by the Security Council to, *inter alia*, advise, support, and assist the Government of Iraq (GoI) and the Independent High Electoral Commission (IHEC) on the development of processes for holding elections and referenda in support of all electoral activities in Iraq. As the lead agency, UNAMI coordinates all electoral support and related capacity building activities in Iraq, which are implemented by the International Electoral Assistance Team (IEAT). The core members of the IEAT include the United Nations Office for Project Services (UNOPS), the United Nations Development Programme (UNDP), and the United Nations Educational, Scientific and Cultural Organization (UNESCO). UNAMI also coordinates the activities of other international organizations including the European Union (EU), the National Democratic Institute, and the International Foundation for Electoral Systems.

3. The Chief Technical Advisor (CTA), who is also the team leader of IEAT, heads the Electoral Assistance Office (EAO) of UNAMI, and is responsible for providing technical advice to the IHEC on electoral matters. The CTA works under the supervision of the Deputy Special Representative of the Secretary-General (DSRSG) for Political Affairs, Electoral Assistance and Constitutional Support.

4. The CTA is supported by the IEAT team of 20 staff members, including 13 within the EAO. As of 16 November 2009, the EAO had 22 authorized posts (5 national and 17 international) out of which 13 staff are on board.

5. Comments made by UNAMI are shown in *italics*.

II. AUDIT OBJECTIVE

6. The main objective of the audit was to assess the adequacy and effectiveness of internal controls over the activities of the EAO.

III. AUDIT SCOPE AND METHODOLOGY

7. The audit covered the period from 1 January 2005 through 30 November 2009.

8. The audit methodology included interviews with key personnel, review of relevant documentation and test of key controls.

IV. AUDIT FINDINGS AND RECOMMENDATIONS

A. Planning and organizing

9. UNAMI is responsible for leading international efforts in advising and supporting IHEC and the GoI in conducting credible elections. This requires the development of a comprehensive work plan to ensure that all advisory and support functions are carried out effectively and efficiently.

10. The work plans of EAO were incomplete. Therefore, it was not clear if all key activities had been identified and assigned to ensure their effective and efficient implementation. OIOS was provided with three planning documents; none of which could be considered as complete. For example, the draft plan for 2007 was marked “for discussion purposes only” indicating that the plan had not been finalized and approved by Senior Management. The plan did not specify detailed activities showing the timeline and accountability for the implementation of those activities. The Strategic Vision Electoral plan for 2008-2009 highlighted some activities such as voters’ registration, electoral events, recruitment of additional operational advisors etc, but it did not elaborate accountability, timelines, expected outcomes etc. Another planning document provided to OIOS was a tentative work plan for 1 January to 31 December 2009, which mentioned three major activities without further details.

11. The EAO stated that it could not project its activities with certainty as those activities are largely influenced by political events, which in Iraq are unpredictable. OIOS recognizes the uncertainties relating to the political climate in Iraq. Nevertheless, in OIOS’ view, such an environment requires a robust planning process, which also provides the opportunity for reassessing resource requirements and evaluating the performance of the EAO and articulating alternative actions.

Recommendation 1

(1) The UNAMI Management should ensure that the Electoral Assistance Office prepares periodic work plans identifying the resources, establishing accountability of various activities and the expected outcomes of each activity and put in place a mechanism by which the outcomes of the activities are systematically linked with the results-based budgeting framework.

12. *The UNAMI Management accepted recommendation 1 and stated that the Mission works closely with IHEC Planning and Operations Divisions. Election activities are led by the Iraqis and it is very difficult, if not impossible at times, to synchronize UNAMI’s planning cycles with those of IHEC electoral calendars. However, the EAO has, where possible, linked UNAMI’s results-based budgeting (RBB) process to activities and has completed all submissions in*

a timely manner and it will endeavour to further develop plans and strategies for electoral assistance in the coming 12 months. Recommendation 1 remains open pending receipt of documentation showing that a work plan has been prepared by the EAO.

B. Recruitment and assignment of staff

Academic qualifications and work experience did not match VA requirements

13. A review of status files of seven professional staff of the EAO revealed that three staff members did not have the academic qualifications and relevant work experience as per the requirement of the vacancy announcement (VA). No status file was provided in one case; therefore, the academic qualifications and work experience of that staff member could not be verified with the VA.

14. The Mission explained that technical clearance and maintenance of rosters of eligible candidates was done by the Electoral Assistance Division (EAD) of the Department of Political Affairs (DPA) and with assistance from the Field Personnel Division of the Department of Field Support. That roster was used in preparing the shortlists of candidates. The Mission was also of the opinion that they did not have the expertise to assess the education and experience of candidates who had already been shortlisted by the EAD. Therefore, the Mission conducted competency-based interviews of the shortlisted candidates and recommended for recruitment the best possible available candidates.

15. In OIOS' view, the recruitment of staff, who did not meet the minimum requirements for the respective posts, violates the Staff Rules of the United Nations and could diminish the effectiveness of the Mission's support to the electoral process.

Recommendation 2

(2) The UNAMI Management should assess the performance of staff members that were recruited for posts for which they did not have the minimum qualifications and experience and take appropriate action including the recruitment of more competent staff.

16. *The UNAMI Management did not accept recommendation 2 and stated that the Mission does not have the technical qualifications to assess the performance of staff in the Electoral Affairs Office of UNAMI.* OIOS disagrees that there is no expertise in the Mission to assess the performance of electoral staff. The Head of Mission is accountable for managing the Mission's staff, which includes the recruitment of staff and assessment of their performance. Therefore, OIOS is reiterating recommendation 2 and requests Management to reconsider its initial response. Recommendation 2 remains open pending confirmation that an assessment of those staff's performance that did not have the minimum qualifications has been done, and steps are being taken to recruit staff that meet the minimum requirements.

Inconsistencies between post title and responsibility assigned

17. There were inconsistencies between the job titles and the actual duties performed by five of the eight staff of the EAO. For example, the Legal Advisor, as per the job title, was in-charge of supporting the Field Coordination Section of IHEC and the Logistics Officer was in-charge of legal support to IHEC including interpretation of Iraqi laws, drafting the regulations and review of all electoral procedures. Competencies are specific to each job title. Therefore, the inconsistencies between the titles and actual duties of the staff indicate that the staff member did not have the relevant competencies for their respective jobs.

18. OIOS was informed that four of the five staff members mentioned above were recruited using a generic vacancy announcement and that their job titles did not necessarily have to match their duties. OIOS does not agree with this explanation since generic vacancy announcements are job specific. In this regard, a legal advisor cannot and should not be recruited using a generic vacancy announcement for a logistics officer because the competencies for these positions are different.

19. The assignment of tasks, on a long term basis, to a staff member that does not have the relevant competencies could diminish the effectiveness of the Mission's support to the electoral process.

Recommendation 3

(3) The UNAMI Electoral Assistance Office should assign tasks to staff based on their competencies including academic qualifications and work experience for the relevant jobs titles.

20. *The UNAMI Management accepted recommendation 3 and stated that electoral vacancy announcements are very generic since the activities can include legal, logistics, training, public outreach, etc., and that not all professional level staff fulfill the duties of the same post. The staff members have different profiles, although they all applied to the same vacancy announcement. It was also stated that the EAO has encountered great difficulty in recruiting staff to work in Iraq. In addition to the natural limitations placed on recruitment into the EAO, the Office is restricted in the number of international personnel who can be assigned in Baghdad (due to staff ceilings and security restrictions/movement to the Amber Zone). Therefore, staff are expected to multitask and cover for other colleagues who are unable to be in Baghdad. Recommendation 3 remains open pending receipt of documentation showing that staff members have, in general, been assigned tasks based on their experiences and competencies to ensure, wherever possible, that functions are carried out effectively.*

C. Support of electoral processes

Inadequate monitoring of recommendations

21. The EAO and the IEAT provided advice and several recommendations to IHEC, which if implemented could make the electoral processes more transparent, efficient, and compliant with international standards. The timely implementation of such recommendations depends, in part, on the effectiveness of monitoring mechanisms implemented by the EAO.

22. The audit found that the EAO was not properly monitoring its recommendations. For example, the EAO neither maintained a database of its recommendations nor followed up on the implementation of the recommendations.

23. OIOS was informed that the CTA attends all meetings of the Board of Commissioners (BoC) of IHEC and that the IEAT works closely with IHEC. These interactions, in the CTA's view, provide the opportunity for the EAO to determine whether its recommendations have been implemented.

24. In OIOS' opinion, the lack of a mechanism for the formal monitoring of the implementation of critical recommendations may adversely impact the electoral process. Formal monitoring of the recommendations of the EAO will further improve their timely implementation.

Recommendation 4

(4) The UNAMI Electoral Assistance Office should establish effective mechanisms for monitoring the implementation of its recommendations.

25. *The UNAMI Management did not accept recommendation 4 and stated that UNAMI works very closely with the IHEC and consequently has daily operational contact. Remembering that Iraq has undertaken five separate and major election activities within the last 18 months, the EAO has to constantly monitor the advice it gives in real time. While it would be ideal to have a full-time staff member to follow up on the implementation of all UNAMI recommendations – due to staff ceilings, security restrictions within the Amber Zone and movement of personnel, this is impractical. All UNAMI recommendations to IHEC are maintained in both hard and soft copy. There was no formal mechanism to monitor the implementation of recommendations made by the EAO. The mechanism does not need to be a complex one, but should be sufficient enough to provide assurance to Senior Management that important recommendations are monitored and subsequently implemented. Therefore, OIOS is reiterating recommendation 4 and requests Management to reconsider its initial response. Recommendation 4 remains open pending receipt of documentation showing that a formal mechanism for monitoring the implementation of EAO's recommendations has been established.*

Support for voters' registration needs more attention

26. During the 2005 elections and referendum, the Provisional Voter Register was based on the most recent food ration database, the Public Distribution System (PDS) maintained by the Ministry of Trade. However, the PDS was not adequate and could not be considered as a voter register. A review of documents noted that the Ministry of Trade, which maintained the PDS, did not follow the electoral deadlines for voter registration and that some Iraqis had to wait several months to get registered in the PDS. The Mission explained that the PDS was not the only source for updating voters' registration - voters' registration update was conducted three times during 2008 and 2009 using a database maintained by IHEC. OIOS found, however, that this source was also not fully reliable, as there were problems with the voters' registration update of 2008 and 2009. For example, a memorandum dated 18 May 2008 issued by UNAMI to the Chairman of IHEC identified the following voters' registration issues in Kirkuk:

- Review of the databases for identity documents (ID) and the PDS in Kirkuk revealed inexplicable differences in the data.
- There was alleged inflation of the ID database. The ID database was compiled in Kirkuk with information coming from ID offices in Erbil and Suleimania.
- The PDS database indicated 71,000 new entries for the first quarter of 2008 compared with 26,000, 6000 and 45,000 in 2007, 2006 and 2005, respectively.

27. In view of the problems mentioned above, there is a need to improve voters' registration, and UNAMI's support may be needed for this. An improved voters list will further enhance the reliability and credibility of the election process.

Recommendation 5

(5) The UNAMI Management should discuss the need to update the voters' register with the Independent High Electoral Commission (IHEC) and provide assistance where necessary to the IHEC to improve the voter registration process.

28. *The UNAMI Management accepted recommendation 5 and explained that this had always been part of the engagement strategy of the Mission with the IHEC. Iraq completed three major elections and five other election activities in a very short space of time in 2009-2010. Such tight timelines did not lend themselves to highly complex and politically sensitive activities such as updating the voters' registration in disputed boundaries or Kirkuk. Careful planning was needed and was on the horizon. In addition, EAO had provided comprehensive comments and operational recommendations to an UNAMI Political Office initiative to review the voters' registration in disputed boundaries and Kirkuk.*

The project remained pending with the International Reconstruction Fund Facility for Iraq (IRFFI). Based on the assurances from Management that the up-dating of the PDS is part of the Mission's engagement strategy, recommendation 5 has been closed.

D. Capacity building activities

Support in administration and finance

29. The EAO had advised the IHEC in April 2009 of the need for a regulation and related procedures for hiring, reviewing, disciplining, and terminating staff. The recommended improvements had not been made, and UNAMI has not assigned someone to provide the needed technical advice, and to work closely with the relevant counterparts in the IHEC in the areas of administration and financial matters.

30. The IEAT had provided full-time advisors to IHEC in other sectors such as legal affairs, data management, logistics, and capacity building etc for closely guiding, advising and supporting the relevant field. However, since July 2009, the International Foundation for Electoral Systems (IFES) that was providing assistance to the IHEC in the areas of administration and finance was no longer a member of IEAT.

31. The lack of a dedicated technical advisor to support in administrative, financial and budgetary procedures may preclude the IHEC from achieving its objectives effectively and efficiently.

Recommendation 6

(6) The UNAMI Electoral Assistance Office should reassess the needs of the Independent High Electoral Commission and provide support to help strengthen its administrative capacity.

32. *The UNAMI Management did not accept recommendation 6 but explained that UNAMI undertook a comprehensive needs assessment in the fall of 2006 which formed the cornerstone of support for all technical assistance since then. A second assessment was undertaken as part of a \$20 million capacity building project in October 2009. This project was pending with IRFFI. While UNAMI has the lead role in many areas of technical assistance, the IHEC has signed Memorandum of Understandings with other organizations that include IFES. IFES, for example, had undertaken support to IHEC administration, personnel recruitment, financial and budgetary planning. As part of its coordination function, UNAMI ensured that there was no overlap in activities and hence focused United Nations assistance in other areas not being supported by other international organizations. While it would be ideal to have a full-time staff member under this recommendation, due to staff ceilings, security restrictions within the Amber Zone and movement of personnel this was impractical. It was our understanding that this was prioritized in the UNDP/UNOPS project proposal 'Institutional Development for the IHEC'*

currently under review with the Iraq Trust Fund Steering Committee. OIOS notes that IFES was no longer a member of IHEC and therefore there was a need to ensure that IHEC is provided adequate support in developing its administration and finance procedures. Therefore, OIOS is reiterating recommendation 6 and requests the Mission to reconsider its initial response. Recommendation 6 remains open pending confirmation that the EAO or UNDP/UNOPS is providing sufficient support to the IHEC in their development of administrative procedures.

E. Document management and archiving

33. General Assembly resolution A/RES/46/137 calls for the creation of the means for sharing expertise and experiences with electoral and governmental institutions and entities interested in advancing their democratic standards in the field of elections to enhance good governance. In this regard and, in order to retain institutional memory within EAO, the importance of establishing and maintaining authority files and proper archiving of the same cannot be overemphasized.

34. Although the EAO maintained folders of hard copies of some documents, the electronic documents created by the EAO/IEAT were not organized in a systematic manner. The audit noted that no specific staff member was assigned to keep electronic files systematically.

35. Since nobody was assigned the responsibility of managing EAO electronic documents, there was the possibility that certain documents were lost, misfiled and/or not easily retrievable when requested.

Recommendation 7

(7) The UNAMI Electoral Assistance Office should ensure a staff member is assigned responsibility for maintaining its electronic documents in an organized manner.

36. *The UNAMI Management did not accept recommendation 7 and stated that a full electronic document copy/archive is kept by the EAD. The institutional memory project was a pilot project implemented in 2006/2007 that has documented/archived over 2,500 unique and relevant electoral documents from the 2004/2005 activities. This was a searchable database and a model that EAO hoped to replicate for the 2009/2010 activities once resources are available.* OIOS found that the present system used by EAO was inadequate, and EAO had difficulties retrieving certain documents. Therefore, OIOS is reiterating recommendation 7 and requests Management to reconsider its initial response. Recommendation 7 remains open pending receipt of documentation showing that the electronic files of EAO have been maintained in an organized manner.

V. ACKNOWLEDGEMENT

37. We wish to express our appreciation to the Management and staff of UNAMI for the assistance and cooperation extended to the auditors during this assignment.

STATUS OF AUDIT RECOMMENDATIONS

Recom. no.	Recommendation	Risk category	Risk rating	C/O ¹	Actions needed to close recommendation	Implementation date ²
1	The UNAMI Management should ensure that the Electoral Assistance Office prepares periodic work plans identifying the resources, establishing accountability of various activities and the expected outcomes of each activity and put in place a mechanism by which the outcomes of the activities are systematically linked with the results-based budgeting framework.	Strategy	High	O	Receipt of documentation showing a work plan has been developed by EAO.	Next work plan cycle.
2	The UNAMI Management should assess the performance of staff members that were recruited for posts for which they did not have the minimum qualifications and experience and take appropriate action including the recruitment of more competent staff.	Human resources	Medium	O	Confirmation that an assessment of those staff's performance that did not have the minimum qualification has been done, and steps are being taken to recruit staff meeting the minimum requirements.	None provided.
3	The UNAMI Electoral Assistance Office should assign tasks to staff based on their competencies including academic qualifications and work experience for the relevant jobs titles.	Human Resources	Medium	C	Receipt of documentation showing that staff members have, in general, been assigned tasks based on their experiences and competencies to ensure wherever possible functions are carried out effectively.	June 2010
4	The UNAMI Electoral Assistance Office should establish effective mechanisms for monitoring the implementation of its recommendations.	Governance	High	O	Receipt of documentation showing that a formal mechanism for monitoring the implementation of EAO's recommendations to IHEC has been established.	Not provided.
5	The UNAMI Management should discuss the need to update the voters' register with the Independent High Electoral Commission (IHEC) and provide assistance where necessary to the IHEC	Strategy	Medium	C	Action taken.	Implemented.

Recom. no.	Recommendation	Risk category	Risk rating	C/O¹	Actions needed to close recommendation	Implementation date²
	improve the voter registration process.					
6	The UNAMI Electoral Assistance Office should reassess the needs of the Independent High Electoral Commission and provide support to help strengthen its administrative capacity.	Operational	Medium	C	Pending confirmation that EAO or UNDP/UNOPS is providing support to IHEC in developing its administrative procedures.	June 2010
7	The UNAMI Electoral Assistance Office should ensure a staff member is assigned responsibility for maintaining its electronic documents in an organized manner.	Strategy	Medium	O	Receipt of documentation showing that all the electronic files of EAO have been maintained in an organized manner.	Not provided.

1. C = closed, O = open

2. Date provided by UNAMI in response to recommendations.