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INTEROFFICE MEMORANDUM

MEMORANDUM INTERIEUR

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

TO: Ms. Ellen Margrethe Løj
A: Special Representative of the Secretary-General
United Nations Mission in Liberia

DATE: 21 October 2011

REFERENCE: IAD: 11- 00636

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



SUBJECT: **Assignment No. AP2011/626/02 - Audit of electoral assistance provided by UNMIL**

OBJET:

Overall results relating to UNMIL's effective implementation of its electoral assistance mandate were partially satisfactory

1. Attached please find the final report on the above-mentioned audit.
2. Please note that under General Assembly resolution 59/272, a Member State may request that the final report be made available. Also note that pursuant to General Assembly resolution 64/263, OIOS has included the complete management response as an appendix to the present report.
3. We wish to express our appreciation to the Management and staff of UNMIL for the assistance and cooperation extended to the auditors during the assignment.

cc: Mr. Moustapha Soumare, Deputy Special Representative of the Secretary-General UNMIL
Mr. Ademola Araoye, Chief Political, Planning and Policy Section, UNMIL
Mr. Swatantra Goolsarran, Executive Secretary, UN Board of Auditors
Ms. Susanne Frueh, Executive Secretary, Joint Inspection Unit
Mr. Seth Adza, Chief, Audit Response Team, Department of Field Support
Mr. Moses Bamuwanye, Executive Secretary, IAAC
Mr. Zachary Ikiara, Chief, Oversight Support and Coordination Unit, DM
Mr. Byung-Kun Min, Special Assistant to the USG-OIOS
Ms. Eleanor Burns, Chief, Peacekeeping Audit Service, OIOS
Ms. Amy Wong, Programme Officer, Internal Audit Division, OIOS

AUDIT REPORT

Audit of electoral assistance provided by UNMIL

BACKGROUND

In response to the request of the Government of Liberia dated 10 February 2009, the Departments of Peacekeeping Operations and Political Affairs deployed three separate teams from April to July 2009 to establish the electoral support needs of the Government of Liberia. In line with the recommendations of the teams, the Security Council, in its resolutions 1885 and 1938 dated September 2009 and 2010 respectively, authorized UNMIL to assist the Government with the 2011 general presidential and legislative elections by: (a) providing logistical support, particularly to facilitate access to remote areas; (b) coordinating international electoral assistance; and (c) supporting the Government institutions and political parties in creating an atmosphere conducive to the conduct of peaceful elections.

The Deputy Special Representative of the Secretary-General is responsible for the implementation of the UNMIL electoral assistance mandate, with elections scheduled for October/November 2011. The electoral activities, which were implemented during the period covered by the audit, as well as those scheduled for the period from May to November 2011 are shown in the Table below:

Table: Key electoral milestone dates

Date	Activity
November 2009 to April 2011	Registration of political parties and independent candidates
	Official launch of the voter registration exercise
	Voter registration
	Exhibition of provisional registration roll
May to November 2011	Civic voter education on elections launched
	Candidate nomination
	Final list of candidates published
	Political campaign period
	Referendum
	Announcement of referendum results
	Arrival of ballot paper in Monrovia
	Polling kits distributed to polling centers
	Election day
	Second round election run off

This audit was included in OIOS' 2011 risk-based work plan because of UNMIL's important role in assisting the Government of Liberia with the 2011 elections.

OBJECTIVE AND SCOPE

The audit was conducted to assess the adequacy and effectiveness of UNMIL's risk management, control and governance processes in providing reasonable assurance regarding the effective implementation of its electoral assistance mandate. The key controls tested for the audit included those related to: (a) programme management; (b) risk management and strategic planning; and (c) coordinated management. The audit covered UNMIL electoral assistance activities related to the three key controls for the period from 1 September 2009 to 30 April 2011.

AUDIT RESULTS

In the opinion of OIOS, UNMIL's risk management, control and governance processes examined were **partially satisfactory** to provide reasonable assurance regarding UNMIL's effective implementation of its electoral assistance mandate. UNMIL was assisting the Government in some of its preparation for the presidential and legislative elections, and it had complied with its result-based budgeting reporting requirements. UNMIL did not establish its electoral assistance capacity to the Government in a timely manner, and its electoral assistance strategy and plan of action was only in place in April 2011.

Assistance provided to Government of Liberia

UNMIL had established the United Nations system-wide Electoral Task Force and was convening regular meetings. The Special Representative of the Secretary-General was using her good offices to consult with major stakeholders in the political process. Also, UNMIL assisted the National Elections Commission (NEC) of Liberia in developing the voter registration logistic plan and security plan for the voter's registration process, and coordinated and assisted the NEC and United Nations Development Programme (UNDP) in mobilizing \$23 million for the electoral basket fund.

Programme management

UNMIL did not establish its electoral assistance capacity to the Government of Liberia in a timely manner. The report of the Secretary-General (A/64/647) on UNMIL's 2010/11 budget, dated 2 February 2010, recognized that the full magnitude of the electoral assistance needed from UNMIL could not be determined and therefore, funds were allocated for the recruitment of a consultant to assist in determining UNMIL's requirement. A consultant was not hired. *UNMIL explained that a consultant was no longer necessary as UNDP hired a Chief Technical Advisor and technical experts were hired for the NEC of Liberia through the UNDP-managed Elections Project. UNMIL worked closely with the UNDP's consultants at NEC.*

Strategic planning

The Mission established an Election Technical Team in January 2011 and proposed a budget for the establishment of a full electoral support capacity. However, in April 2011, there was still no clear UNMIL strategy or plan of action for electoral assistance. OIOS was concerned about the lack of appropriate electoral support structure and capacity in UNMIL, which in the opinion of OIOS, could diminish its ability to identify the electoral support needs of the Government of Liberia and take appropriate remedial actions in a timely manner. *UNMIL advised that a detailed plan had to be premised on gaps in national capacities, which was not available from the NEC until April 2011. Once this was received, UNMIL immediately drafted its plan and strategy.*

Coordinated management

UNMIL's coordinated management mechanisms for electoral assistance were satisfactory, as the United Nations system-wide Electoral Task Force for coordinating international assistance were meeting regularly and performing their tasks.

ACKNOWLEDGEMENT

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

AUDIT RESULTS

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AUDIT RESULTS

I. INTRODUCTION

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the electoral support provided by the United Nations Mission in Liberia (UNMIL) to the Government of Liberia (GoL).

II. AUDIT OBJECTIVE

2. The audit was conducted to assess the adequacy and effectiveness of UNMIL's risk management, control and governance processes in providing reasonable assurance regarding the effective implementation of its electoral assistance mandate. The key controls tested for the audit included those related to: (a) programme management; (b) risk management and strategic planning; and (c) coordinated management. For the purposes of this audit, OIOS defined these key controls as follows:

(a) Programme management - controls that are designed to provide reasonable assurance that there is sufficient programme management capacity including financial and human resources and appropriate tools and systems to report programme performance timely, accurately and completely. Controls should include measuring and describing progress towards achievement of goals and the resources consumed using appropriate indicators.

(b) Risk management and strategic planning - controls that are designed to provide reasonable assurance that risks related to the planning and implementation of electoral activities are identified and assessed, and that action is taken to mitigate risks and seize opportunities. This includes the development of a comprehensive risk assessment and strategic planning.

(c) Coordinated management - controls that are designed to provide reasonable assurance that the Mission's electoral activities are coordinated to avoid delays and duplication of effort. This includes regular meetings of stakeholders, forums, and other mechanisms of exchanging information and discussing electoral assistance issues.

III. AUDIT SCOPE AND METHODOLOGY

3. OIOS conducted this audit from January to April 2011. The audit covered UNMIL electoral assistance activities related to the three key controls for the period from 1 September 2009 to 30 April 2011.

4. To gain a general understanding of the processes of UNMIL electoral assistance programme, OIOS interviewed UNMIL officials, reviewed available documents including the reports of the Secretary-General on the 2010/11 and 2011/12 budgets of UNMIL, minutes of meetings of the Electoral Task Force (ETF), and the United Nations Development Programme (UNDP) Project Document (support to the 2010-2012 Liberian Electoral Cycle). An activity-level risk assessment was conducted to identify and evaluate specific risk exposures and to confirm the relevance of the selected key controls in mitigating the associated risks.

5. Through interviews, analytical reviews and tests of controls, OIOS assessed the existence and adequacy of written policies and procedures, and whether they were implemented consistently.

AUDIT RESULTS

IV. OVERALL ASSESSMENT

6. In the opinion OIOS, UNMIL' risk management, control and governance processes examined were **partially satisfactory** to provide reasonable assurance regarding UNMIL's effective implementation of its electoral assistance mandate. UNMIL was assisting the Government in some of its preparation for the presidential and legislative elections, and it had complied with its result-based budgeting reporting requirements. UNMIL did not establish its electoral assistance capacity to the Government in a timely manner, and its electoral assistance strategy and plan of action was only in place in April 2011.

V. AUDIT RESULTS

A. Programme management

UNMIL lacked capacity and tools to objectively establish whether all activities required to fulfill its electoral mandate had been implemented

7. UNMIL was assisting the GoL in its preparation for the presidential and legislative elections scheduled to be conducted in October 2011 and was coordinating electoral assistance as indicated below:

- UNMIL had established the United Nations system-wide ETF and was convening regular meetings of the ETF.
- The Special Representative of the Secretary-General was using her good offices to consult with major stakeholders in the political process.
- UNMIL assisted the National Elections Commission (NEC) of Liberia in developing the voter registration logistic plan and security plan for the voter's registration process.
- UNMIL delivered voter registration material to 19 voter registration centers in four counties and retrieved the completed registration forms from these centers.
- UNMIL coordinated and assisted the NEC and UNDP in mobilizing \$23 million for the electoral basket fund.

8. While the above-mentioned activities implemented by the Mission were creditable, they could not be considered as sufficient in fulfilling UNMIL's electoral mandate. There were no relevant supporting documents for OIOS to objectively establish whether all activities required to fulfill the mandate had been implemented. Additionally, although the Mission complied with the reporting requirements of the United Nations result-based budgeting (RBB) framework, these requirements could have been supplemented by a more comprehensive programme performance reporting system detailing expected outputs and progress towards the achievement of goals.

UNMIL's electoral assistance responsibility was not clarified in a timely manner

9. At the Senior Management level, the Deputy Special Representative of the Secretary-General Recovery and Governance (DSRSG-R&G) was accountable for UNMIL electoral assistance programme. Nearly all components of UNMIL, including the Office of Mission Support, Political and Planning Section (PPPS), Public Information, military and police were implementing or expected to implement

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electoral support activities. However, the responsibility, at operational levels, for planning, coordinating and monitoring UNMIL-specific electoral assistance and reporting on such assistance was not clarified in a timely manner. PPS was assigned the responsibility to coordinate UNMIL electoral assistance efforts as well as United Nations involvement in the electoral process, mainly through ETF, which was established in September 2010. The ETF role was however limited to discussions and making recommendations to address electoral related issues. In this regard, OIOS notes that the Mission established an Election Technical Team (ETT) on 25 January 2011. This was more than two years after the electoral assistance mandate was issued and eight months before the elections were to be held.

10. Previously, UNMIL had a dedicated Electoral Support Unit, but subsequent to the 2005 elections, it formally handed over, in 2006, its electoral portfolio, including the responsibility to lead international electoral support assistance in Liberia, to UNDP. This decision was confirmed by the decision of the United Nations Policy Committee (decision 2008/24 of 26 June 2008) to adopt the “One UN approach” in respect of the provision of electoral assistance. Under this approach, the United Nations Country Team (UNCT) would jointly plan and deliver electoral assistance. Whereas this decision of the United Nations Policy Committee was superseded by recommendations of the Needs Assessment Mission conducted by the Department of Political Affairs in May 2009 and resolution 1885 dated September 2009, UNMIL had been slow in reestablishing its electoral assistance capacity to effectively implement resolution 1885.

11. The 2010/11 budget (A/64/647) submitted to the General Assembly within five months of the adoption of resolution 1885, properly acknowledged that the full magnitude of electoral assistance capacity needed could not be determined. Accordingly, funds were allocated in the budget for the recruitment of an international consultant to assess the political environment and the electoral system of Liberia in order to calibrate UNMIL electoral assistance strategy and plan. However, the consultant was not hired. *UNMIL explained that a consultant was no longer necessary as UNDP hired a Chief Technical Advisor and technical experts were hired for the NEC of Liberia through the UNDP-managed Elections Project. UNMIL worked closely with the UNDP’s consultants at NEC.*

12. Recognizing the need to reestablish structures and capacity for electoral support, in February 2011, the Mission submitted its 2011/12 budget (A/65/727) that includes \$12.4 million comprising \$1.3 million for staffing costs and \$11.1 million for operational costs. While awaiting the approval of the budget, as an interim measure, the Mission redeployed staff from other areas to establish the ETT. The General Assembly approved UNMIL electoral assistance budget in June 2011 (A/65/885) of \$12.4 million. This budget provided for the establishment of an Electoral Assistance Unit comprising of four temporary professional staff and 20 United Nations volunteers, who were recruited in August 2011.

B. Risk management and strategic planning

UNMIL’s strategy and risk assessment for its electoral assistance were not timely developed

13. UNMIL did not implement appropriate risk management and strategic planning activities in a timely manner to identify the risks and establish a strategy for delivering on its electoral support mandate. There was no clear UNMIL-specific strategy for electoral support. The United Nations electoral assistance strategy had been established by UNDP as required. However, UNMIL also needed a clear strategy based on the overall United Nations developed strategy. In order to assist UNMIL in developing its strategy, funds were allocated in the 2010/11 budget for the recruitment of a political international consultant. As indicated above, the consultant was not recruited and a strategic plan was not developed. Due to the lack of a strategic plan, the Mission’s assistance was generally provided on an ad-hoc basis and therefore could not be objectively evaluated. In this regard, it was not clear what was expected to be

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done, by whom, when, how and why. While the audit was in progress, the DSRSG requested a comprehensive risk assessment of political, logistics, security, human rights and gender affairs.

14. *UNMIL stated it drafted its electoral support strategy immediately after NEC provided its operational plan in April 2011 to UNMIL. Additionally, electoral threats assessment were concluded allowing a consolidated risk matrix to be developed based on which a contingency plan was finalized on 23 June 2011.*

The UNMIL electoral support plan was not adequate

15. The Office of Mission Support, Political and Planning Section, Public Information, United Nations military and police were implementing or expected to implement electoral assistance activities. The electoral support plan should include aspects of the work plans of these Sections insofar as they relate to electoral assistance, the primary objective being to ensure that the electoral mandate is being properly addressed.

16. However, UNMIL had not established an electoral assistance work plan identifying the activities, goals, success criteria, performance indicators, and accountability for each activity even as the elections approached. At the time of the audit, there was no logistical support plan for the referendum and the elections. Whereas UNMIL attributed the lack of a logistical support plan to the NEC's failure to provide its plan, its proposed budget for the electoral support had not been approved. There was also no plan for the deployment of UNMIL security forces to protect the electoral process and it had not provided election-related security training to Liberian National Police. The Office of the Force Commander and of the Police Commissioner indicated that the Election Operation Cell, which was established in March 2011, would assess the actual security needs of the NEC and develop UNMIL security plan as well as the deployment of United Nations military, police and protection forces.

17. In June 2011, the Mission established a logistical support plan. In addition, the United Nations military, police and protection forces were successfully deployed for the referendum in August 2011

C. Coordinated management

UNMIL had coordinated United Nations-system teams as well as adequate international assistance to meet its electoral requirement

18. UNMIL's coordinated management mechanisms for electoral assistance were satisfactory, as the United Nations system-wide ETF for coordinating international assistance were meeting regularly and performing their tasks. These mechanisms were pivotal in the mobilization of \$23 million for the electoral basket fund. OIOS notes that ETF was only established in September 2010, a year after Security Council resolution 1885 was adopted.

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