



Office of Internal Oversight Services

INTERNAL AUDIT DIVISION

AUDIT REPORT

Audit of the human rights programme in UNAMI

Overall results relating to the effective management of the human rights programme were initially assessed as partially satisfactory. Implementation of four important recommendations remains in progress.

**FINAL OVERALL RATING: PARTIALLY
SATISFACTORY**

16 May 2012

Assignment No. AP2011/812/04

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AUDIT REPORT

Audit of human rights programme in UNAMI

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the human rights programme in the United Nations Assistance Mission for Iraq (UNAMI).
2. In accordance with its mandate, OIOS provides assurance and advice on the adequacy and effectiveness of the United Nations internal control system, the primary objectives of which are to ensure (a) efficient and effective operations; (b) accurate financial and operational reporting; (c) safeguarding of assets; and (d) compliance with mandates, regulations, and rules.
3. UNAMI is mandated to promote the protection of human rights and judicial and legal reforms in order to strengthen the rule of law in Iraq. The UNAMI Human Rights Office is responsible for implementing the human rights programme. The United Nations Office of the High Commissioner for Human Rights (OHCHR), the principal agency mandated to promote and protect human rights for all and to lead global efforts against human rights violations, provides technical support to UNAMI.
4. The UNAMI Human Rights Office is headed by a Director at the D-1 level, who has a dual reporting line to the Special Representative of the Secretary-General of UNAMI and to the United Nations High Commissioner for Human Rights. As of 30 October 2011, the Office had 46 authorized posts, at a budgeted cost of \$2.9 million. The Office operates from five locations in Amman, Baghdad, Basra, Erbil and Kirkuk.
5. Comments provided by UNAMI are incorporated in *italics*.

II. OBJECTIVE AND SCOPE

6. The audit of the human rights programme was conducted to assess the adequacy and effectiveness of UNAMI governance, risk management and control processes in providing reasonable assurance regarding the **effective management of the human rights programme**.
7. This audit was included in the OIOS 2011 risk-based work plan due to the importance of the human rights programme in the protection of human rights in Iraq.
8. The key controls tested for the audit were: (a) risk management and strategic planning; and (b) programme management. For the purpose of this audit, OIOS defined these key controls as follows:
 - (a) **Risk management and strategic planning** - controls that provide reasonable assurance that risks relating to the implementation of the human rights mandate in UNAMI are identified and assessed, and that actions are taken to mitigate or anticipate risks.
 - (b) **Programme management** - controls that provide reasonable assurance that there is sufficient programme management capacity including financial and human resources, and appropriate tools and systems to assess programme performance timely, accurately and completely.

9. OIOS conducted this audit from August 2011 to November 2011. The audit covered the period from 1 January 2009 to 30 September 2011.

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

III. AUDIT RESULTS

11. UNAMI governance, risk management and control processes examined were assessed as **partially satisfactory** in providing reasonable assurance regarding the **effective management of the human rights programme**. OIOS made four recommendations to address issues identified in this audit. UNAMI was in the process of developing a framework for monitoring output and assessing outcome of programmes and activities to be implemented through June 2012. Action was underway to ensure adequate record management and reporting of human rights abuses in accordance with established guidelines. In addition, UNAMI developed a work plan for 2011 outlining its short and long-term goals, as well as implementation strategies, and continued to support and advocate a strong, independent High Commission for Human Rights in Iraq including capacity development training for expert groups, civil society organizations, government and non-governmental organizations.

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

Table 1: Assessment of key controls

	Key controls	Control objectives			
		Efficient and effective operations	Accurate operational reporting	Safeguarding of assets	Compliance with mandates, regulations and rules
Effective management of the human rights programme	(a) Risk management and strategic planning	Satisfactory	Satisfactory	Satisfactory	Satisfactory
	(b) Programme management	Partially satisfactory	Partially satisfactory	Partially satisfactory	Partially satisfactory
FINAL OVERALL RATING: PARTIALLY SATISFACTORY					

A. Risk management and strategic planning

Strategies for various interventions were being developed

13. The Human Rights Office did not have a work plan for 2009 and 2010. However, a work plan for 2011 was developed which included a National Work Plan with short and long-term goals for each human rights intervention as well as implementation strategies for three intervention areas: freedom of expression, protection of civilians in armed conflicts, and rights of women. There were no implementation strategies for other interventions such as rule of law and rights of minorities and persons

living with disabilities. *UNAMI commented that it is in the process of finalizing its 2012 work plan and human rights officers are developing strategies under their area of responsibility.*

B. Programme management

There was no performance assessment of the human rights programme

14. Achievement of the human rights programme's objectives had not been assessed since it was established in 2004. Thus, the Mission was unable to determine or take remedial actions necessary. UNAMI had carried out a mid-year performance review of the programme covering the period from 1 January to 30 June 2011, and identified constraints and opportunities relating to programme implementation, but this was insufficient to determine achievement of programme objectives. There was a need to develop a framework with clear outcomes and outputs and related indicators, as well as a process for collecting, analyzing and reporting on progress.

(1) UNAMI should establish a performance management framework to facilitate effective assessment of the human rights programme including identifying constraints in programme implementation to allow remedial action to be taken as appropriate.

UNAMI accepted recommendation 1 and stated that a framework for monitoring output and assessing outcomes of programmes and activities will be developed through May 2012 and implemented through June 2012. Recommendation 1 remains open pending verification of a framework to monitor output and assess outcomes of programmes and activities.

Incidents of human rights violations and abuses were not systematically recorded and analyzed

15. UNAMI did not systematically record reported cases of human rights violations. For example, in Baghdad, the database developed by the Mission included records only up to February 2009. In June 2011, OHCHR introduced a centralized Human Rights Case Database for use by human rights offices in all missions to record incidents of abuses and violations. However, due to slow internet connectivity, UNAMI did not use the Database effectively. This affected the Mission's ability to report comprehensively on human rights issues in Iraq.

(2) UNAMI should ensure that all reported human rights abuses and violations are promptly recorded.

UNAMI accepted recommendation 2 and stated that the Human Rights Office is working with the Office of High Commissioner for Human Rights to ensure problems with connectivity are addressed and rectified. Recommendation 2 remains open pending verification that reported human rights abuses and violations are promptly recorded and records maintained systematically.

Inadequate records management and archiving

16. Vital and sensitive records of the Human Rights Office such as reports, code cables, regional office reports from field officers and hand-over notes from separated staff were not properly safeguarded. In order to identify and manage vital records in compliance with ST/SGB/2007/5, the Human Rights Office needs to develop procedures on records management and archiving.

(3) UNAMI should develop and implement procedures to identify and manage vital records in compliance with ST/SGB/2007/5.

UNAMI accepted recommendation 3 and stated that the Human Rights Office would seek expert advice on record management and record keeping in compliance with SGB2007/5. Recommendation 3 remains open pending verification of procedures to identify and manage vital records in accordance with ST/SGB/2007/5.

Regular and timely public reporting on the status of the human rights in Iraq needed

17. According to the Policy on Public Reporting by Human Rights Components of United Nations Peace Operations, as a general rule, human rights components prepare bi-annual or annual public reports. The bi-annual reports should be issued within a month from the last day of the relevant reporting period and the annual report should be issued within two months. There were delays averaging five months in issuing reports due to staff vacancies, lack of clarity on responsibility for reports preparation, and lack of a reliable and comprehensive database of human rights incidents. *UNAMI commented that reports were completed in time, but their issuance was delayed due to the review process by OHCHR.*

(4) UNAMI should take appropriate action to ensure that all human rights reports are issued regularly and in a timely manner in accordance with the Policy on Public Reporting by Human Rights Components of United Nations Peace Operations, allowing sufficient time for the Office of the High Commissioner for Human Rights' review.

UNAMI accepted recommendation 4 and stated that this is an ongoing issue. In 2011 the human rights report was delayed in OHCHR. Recommendation 4 remains open pending verification that human rights reports are issued regularly and in a timely manner in accordance with the Policy Public Reporting by Human Rights Components of United Nations Peace Operations.

Vacancies in critical positions

18. Staff vacancy rates of the Office of Human Rights ranged from 60 per cent in January 2009 to 43 per cent in September 2011. These included vacancies in critical positions, including the Director of the Human Rights Office from July to December 2010 and two P-5 human rights officers from January 2009 to June 2010. Also, at the time of the audit, three P-4 and three P-3 posts were vacant. The Mission attributed the high vacancy rates to difficulties in recruiting staff and the high staff turnover due to the security environment in Iraq. These constraints, coupled with frequent rest and recuperation breaks, reduced the presence of senior managers in the Mission. *However, UNAMI has made efforts to reduce the vacancy rate and continues to make efforts to fill the remaining vacancies. The vacancy rate was 26 per cent in February 2012.*

IV. ACKNOWLEDGEMENT

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



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STATUS OF AUDIT RECOMMENDATIONS
Audit of the human rights programme in UNAMI

Recom. no.	Recommendation	Critical ¹ / important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
1	UNAMI should establish a performance management framework to facilitate effective assessment of the human rights programme including identifying constraints in programme implementation to allow remedial action to be taken as appropriate.	Important	O	Develop and implement a framework for monitoring output and assessing outcomes of programmes and activities.	30 June 2012
2	UNAMI should ensure that all reported human rights abuses and violations are promptly recorded.	Important	O	Systematically record and maintain data for all reported human rights abuses and violations.	30 May 2012
3	UNAMI should develop and implement procedures to identify and manage vital records in compliance with SGB/2007/5.	Important	O	Develop procedures to identify and manage vital records in accordance with ST/SGB/2007/5.	30 June 2012
4	UNAMI should take appropriate action to ensure that all human rights reports are issued regularly and in a timely manner in accordance with the Policy on Public Reporting by Human Rights Components of United Nations Peace Operations, allowing sufficient time for the Office of the High Commissioner for Human Rights' review.	Important	O	Issue human rights reports regularly and in a timely manner in accordance with the Policy Public Reporting by Human Rights Components of United Nations Peace Operations.	30 June 2012

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.

3. C = closed, O = open

4. Date provided by UNAMI in response to recommendations.