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Office of the Special Representative of the Secretary-General

28 June 2012

**To:** Ms. Eleanor T. Burns
Chief Peacekeeping Audit Service
International Audit Division
OIOS

**From:** Mr. Ján Kubiš
Special Representative of the Secretary-General for Afghanistan

**Subject:** **Assignment No. AP/2011/630/02 Audit of Development Coherence Unit in UNAMA**

Reference: Your IAD: 12-630-211 dated 17 May 2012

1. I take this opportunity to thank you for the subject audit recommendations forwarded to me and the opportunity to respond to these observations on the Development Coherence Unit of UNAMA.

2. Please find the Mission's response provided to in the attachment, Annex 1. I thank you once again for providing the opportunity to address these audit observations.

Best regards.

cc: Mr. Michael Keating, Deputy Special Representative of the Secretary-General UNAMA
Mr. Valentin Gatzinski, Chief of Staff, UNAMA
Ms. Stephani Scheer, Chief of Mission Support, UNAMA
Mr. Iain Paterson, Planning Officer, UNAMA
Mr. Zulfiqar Gill, Chief Resident Auditor, UNAMA
Ms. Amy Wong, Programme Manager, Internal Audit Division, OIOS

ANNEX I

## AUDIT RECOMMENDATIONS

### Audit of Development Coherence Unit in UNAMA

| Rec. no. | Recommendation | Critical[1]/ important[2] | Accepted? (Yes/No) | Title of responsible individual | Implementation date | Client comments |
|---|---|---|---|---|---|---|
| 1 | UNAMA should ensure that detailed work plans are prepared for the Development Coherence Unit in Kabul. | Important | Yes | Head of Development Coherence Unit | Completed as of 31 May 2012 | Following a 2 day planning retreat held by the unit in Kabul, that included both Kabul based staff and provincial officers on 09 - 11 April 2012, a detailed workplan has been prepared for the unit as of May 2012. This workplan sets both national level priorities linked to the Kabul Process as well as subnational priorities with the field offices. Field offices are currently providing further details on priorities in the field that link with overall Development Coherence Unit objectives as per workplanning cycles. In light of the fact that the workplan is considered a 'living document' further work is also being undertaken to enhance the workplan and linked to the second recommendation and Mission's overall strategic direction in the preparation of the current Results Based Budget submission being developed. |
| 2 | UNAMA should consider developing measures to assess the outcome of activities implemented by the Development Coherence Unit. | Important | No | Head of Development Coherence Unit | N/A | UNAMA already has a number of high level indicators related to development coherence in the Results Based Budget framework that are assessed on an annual basis and guide the activities/outputs in the Units current workplan (see A/66/354 Add.4). In addition, there are a number development coherence indicators in the |

[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.

| Rec. no. | Recommendation | Critical[1]/ important[2] | Accepted? (Yes/No) | Title of responsible individual | Implementation date | Client comments |
|---|---|---|---|---|---|---|
| | | | | | | benchmarks included in the report of the Secretary General on the situation Afghanistan (see annex – section VII of Secretary-Generals report A/66/728 – S/2012/133). These benchmarks are also published on annual basis to assess the performance of the Units work in the fourth of the quarterly Secretary-General's reports requested by the security Council and are linked to discussions on the renewal mandate report with the member states. In addition, a number of ongoing initiatives are currently taking place linked to the Mission's 2013 Results Based Budget submission. Firstly, an ongoing review of the workplan process within the Pillar led by the Deputy Special Representative of the Secretary-General for Development supported by the Office of the Chief of Staff to improve linkages between the objectives/outcomes including steps to enhance harmonisation between workplans and the Mission's Results Based Budget. Secondly, current preparations for the budgetary process are ongoing and likely expected to maintain a similar / updated set of indicators to those previously referenced above. However, this is contingent upon the effect of the planned budgetary reductions upon the units staffing/resource levels and may result in revisions to the performance targets and accompanying workplan. |