



INTERNAL AUDIT DIVISION

AUDIT REPORT

Audit of the Electoral Assistance Division

Overall results relating to the effective coordination and support of electoral assistance were assessed as partially satisfactory. Implementation of six important recommendations remains in progress

**FINAL OVERALL RATING: PARTIALLY
SATISFACTORY**

**2 May 2012
Assignment No. AP2011/560/03**

CONTENTS

	<i>Page</i>
I. BACKGROUND	1
II. OBJECTIVE AND SCOPE	1-2
III. AUDIT RESULTS	2-7
A. Results-based management	3-4
B. Performance monitoring	4
C. Coordinated management	4-6
D. Regulatory framework	6-7
E. Dissemination of best practices	7
IV. ACKNOWLEDGEMENT	7
ANNEX I Status of audit recommendations	
APPENDIX 1 Management response	

AUDIT REPORT

Audit of the Electoral Assistance Division

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the Electoral Assistance Division (EAD).
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. EAD of the Department of Political Affairs (DPA) was established in 1992 by General Assembly (GA) resolution 46/137 to provide technical support to the Focal Point for United Nations electoral assistance activities. The Under-Secretary-General of Political Affairs is currently designated as the Focal Point. The main functions of EAD are to:
 - a. Review requests for electoral assistance, undertake needs-assessment missions and advise on the implementation of electoral assistance programmes.
 - b. Assist the Focal Point with coordination within and outside the United Nations system.
 - c. Maintain electoral institutional memory, and assist the Focal Point in the development, issuance and dissemination of United Nations electoral assistance policies.
 - d. Maintain a roster of electoral experts.
4. EAD is headed by a Director, assisted by a Deputy Director and is composed of three teams: (a) Country Support Team; (b) Policy and Institutional Memory Team; and (c) Strategic Partnerships Team. The approved EAD regular budget for the biennium 2010-2011 was \$7.4 million and the extra-budgetary funding for the same period was \$267,000. The Division has 24 posts.
5. The provision of United Nations electoral assistance can be triggered by: (i) a decision of the Security Council or GA establishing a mandate for the United Nations to provide electoral assistance; and/or (ii) an official request for electoral assistance from a Member State. Requests from Member States are evaluated, and the Focal Point for electoral assistance decides whether the United Nations should provide support and what type of support to provide. Following approval by the Focal Point, the design and implementation of the proposed assistance is carried out by the relevant United Nations agency, usually the United Nations Development Programme (UNDP), in accordance with the needs assessment mission report recommendations and with advice from EAD.
6. Comments provided by DPA are incorporated in *italics*.

II. OBJECTIVE AND SCOPE

7. The audit of EAD was conducted to assess the adequacy and effectiveness of EAD's governance, risk management and control processes in providing reasonable assurance regarding the **effective coordination and support of electoral assistance**.

8. This audit was included in the OIOS 2011 risk-based work plan because of DPA's critical role in providing technical support to United Nations electoral assistance activities. In addition, this area has not been recently audited.

9. The key controls tested for the audit were: (a) results-based management; (b) performance monitoring; (c) coordinated management; (d) regulatory framework; and (e) dissemination of best practices. For the purpose of this audit, OIOS defined these key controls as follows:

(a) **Results-based management** - controls that provide reasonable assurance that mandates are articulated clearly and comprehensively to ensure that they are achieved.

(b) **Performance monitoring** - controls that provide reasonable assurance that metrics are established on when and how programme activities are performed, and that such activities are carried out in accordance with the metrics.

(c) **Coordinated management** - controls that provide reasonable assurance that potential overlaps in the performance of electoral assistance are mitigated, and that issues affecting or involving other United Nations partners and actors are identified, discussed and resolved timely and at the appropriate forum.

(d) **Regulatory framework** - controls that provide reasonable assurance that policies and procedures exist to guide the operations of electoral assistance and that they are adhered to.

(e) **Dissemination of best practices** - controls that provide reasonable assurance that there is a systematic identification, collection and dissemination of lessons learned or best practices gained from the provision of electoral assistance that is likely to be helpful in modifying and improving programme performance in the future.

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

11. 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

12. In OIOS' opinion, EADs governance, risk management and control processes examined were **partially satisfactory** in providing reasonable assurance regarding the **effective coordination and support of electoral assistance**. OIOS made seven recommendations to address issues identified in the audit. EAD is in progress of proposing that the Secretary-General up-date the Bulletin on the Organization of DPA to be in-line with recent General Assembly resolutions. The terms of reference for the Inter-Agency Coordination Mechanism for United Nations Electoral Assistance (ICMEA) were finalized and adopted by the Under-Secretary-General for Political Affairs on 14 February 2012, and EAD was using the ICMEA forum to seek improvements in information sharing among United Nations partners. EAD convened regular meetings as per the adopted terms of reference for ICMEA.

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

Table 1: Assessment of key controls

	Key controls	Control objectives			
		Efficient and effective operations	Accurate financial and operational reporting	Safeguarding of assets	Compliance with mandates, regulations and rules
Effective coordination and support of electoral assistance	(a) Results-based management	Partially satisfactory	Partially satisfactory	Partially satisfactory	Partially satisfactory
	(b) Performance monitoring	Partially satisfactory	Partially satisfactory	Partially satisfactory	Partially satisfactory
	(c) Coordinated management	Partially satisfactory	Partially satisfactory	Partially satisfactory	Partially satisfactory
	(d) Regulatory framework	Partially satisfactory	Partially satisfactory	Partially satisfactory	Partially satisfactory
	(e) Dissemination of best practices	Partially satisfactory	Partially satisfactory	Partially satisfactory	Partially satisfactory
FINAL OVERALL RATING: PARTIALLY SATISFACTORY					

A. Results-based management

Mandate of EAD

14. The core functions of EAD were specified in the Secretary-General’s Bulletin on the Organization of DPA (ST/SGB/2009/13). EAD’s annual work plan drew its goals and objectives from this document as well as from subsequent GA resolutions and, in recent years, the Secretary-General’s Policy Committee decisions. The ST/SGB had not been updated to reflect subsequently issued GA resolutions.

15. For example, ST/SGB/2009/13 specified that one of the core functions of EAD was the establishment of an institutional memory to generate lessons learned and policy advice. However, GA resolution 64/155 went beyond this and stated that the Focal Point for electoral assistance was to actually develop and disseminate the electoral policy. Additionally, capacity building was not included in the ST/SGB as a function of EAD. However, GA resolution 64/155 stated that the Focal Point, with the support of EAD, should continue to respond to the evolving nature of requests for assistance aimed at supporting and strengthening the existing capacity of national electoral institutions, and EAD had included it as an objective for work planning.

16. As EAD had the primary responsibility of ensuring coherence and consistency in the provision of United Nations electoral assistance and received direction from several different sources, its core functions needed to be updated and clearly defined in the Secretary-General’s Bulletin on the Organization of DPA.

(1) The Department of Political Affairs (DPA) should propose that the Secretary-General update the Bulletin on the Organization of DPA to be in-line with recent General Assembly resolutions on electoral assistance of the United Nations to member states.

DPA accepted recommendation 1 and stated it would be implemented by 31 December 2012. Recommendation 1 remains open pending receipt of evidence that DPA has proposed that the Secretary-General update the Bulletin on the Organization of DPA.

B. Performance monitoring

Annual work planning

17. EAD's annual work plans included objectives, tasks and the outputs/timelines for their completion. There were delays in the implementation of the tasks such as the development of policies and guidance, the update of the EAD website and support provided to the development of ACE Electoral Knowledge Network. A periodic review of the status of implementation of the work plan and achievement of performance indicators would provide management with an effective tool to measure performance, recognize achievements and adjust the work plan when needed to help ensure the achievement of the Division's goals and objectives.

(2) The Department of Political Affairs should ensure that the Electoral Assistance Division (EAD) periodically reviews the status of implementation of the work plan, making adjustments when necessary to guide the work of EAD in achieving its goals and objectives.

DPA accepted recommendation 2 and stated that EAD would periodically review the status of implementation of the work plan every six months, in conjunction with the ePAS cycle evaluations and other relevant managerial and administrative activities. Recommendation 2 remains open pending receipt of documentation evidencing EAD's periodic review of the status of implementation of the work plan.

C. Coordinated management

Coordination of United Nations electoral assistance

18. The ICMEA was established in 2009 by EAD to provide a forum at Headquarters to coordinate United Nations electoral assistance activities among various United Nations actors. The terms of reference for ICMEA had not yet been finalized.

19. The ICMEA was composed of a two-tiered structure: (a) a senior level decision-making body - the Electoral Assistance Steering Committee (EASC); and (b) a working-level forum - the Electoral Assistance Working Group (EAWG). Membership of the ICMEA comprised EAD of DPA, the Bureau for Development Policy of UNDP, the United Nations Office for Project Services, the Department of Peacekeeping Operations, the Department of Field Support and the Office for the High Commissioner for Human Rights. The EAWG met four times in 2009 and twice in 2010, and since June 2011 they were meeting monthly. Minutes of meetings were not consistently prepared, approved and filed. Since its inception in 2009, an EASC had not been convened.

20. The DPA/UNDP Note of Guidance, dated January 2001, and up-dated in 2010, established guidance on the roles and responsibilities of DPA and UNDP on electoral assistance. However, the roles and responsibilities of the other departments and agencies involved in the provision of electoral assistance and operational support were not defined. Nonetheless, a document on the delineation of roles and responsibilities between United Nations entities regarding electoral assistance was drafted in 2011 by ICMEA, led by EAD, but had yet to be finalized.

(3) The Department of Political Affairs should ensure that the Electoral Assistance Division finalize the terms of reference for the Inter-Agency Coordination Mechanism for United Nations Electoral Assistance and a policy framework for the cooperation and coordination of United Nations entities involved in the provision of electoral assistance.

DPA accepted recommendation 3 and stated that the terms of reference for ICMEA had been finalized and adopted by the Under-Secretary-General for Political Affairs on 14 February 2012. Recommendation 3 remains open pending receipt of the finalized policy framework for the cooperation and coordination of United Nations entities involved in the provision of electoral assistance.

(4) The Department of Political Affairs should ensure that the Electoral Assistance Division, as chair of the Inter-Agency Coordination Mechanism for United Nations Electoral Assistance (ICMEA), holds regular ICMEA meetings in accordance with the terms of reference and consistently prepares and files meeting minutes.

DPA accepted recommendation 4 and stated that EAD convened regular meetings as per the adopted terms of reference (TORs) for ICMEA and a directors level (EASC) meeting would be convened by 30 June 2012. OIOS observed that the EAWG met in accordance with the newly adopted TORs for ICMEA. Recommendation 4 remains open pending receipt of evidence that the EASC is meeting in accordance with the TOR for ICMEA.

Communication mechanisms with the Focal Point for electoral assistance

21. The Focal Point was responsible for ensuring system-wide coordination, coherence and consistency in United Nations electoral assistance. One of the core functions of EAD, in support of the Focal Point, was to review requests for electoral assistance programmes and advise on their implementation. At the 12 October 2010 Policy Committee meeting, the Secretary-General endorsed an annex of the Focal Point's mandated responsibilities, including ensuring avoidance of duplication in United Nations electoral assistance. For this duplication to be avoided, all electoral assistance and advisory service arrangements, including donor initiated and driven projects, should be presented to the Focal Point.

22. The Secretary-General's biennial report on "Strengthening the role of the UN in enhancing the effectiveness of the principle of periodic and genuine elections and the promotion of democratization" (A/66/314) reported that since mid-2009, UNDP had been implementing a Global Programme on Electoral Cycle Support (GPECS). GPECS sought to enhance the credibility, transparency, effectiveness and sustainability of electoral institutions and processes, with a particular emphasis on capacity development, south-south exchanges, inclusive participation and women's empowerment. The programme was funded by a contribution from the Government of Spain, and the support of the Canadian International Development Agency. EAD informed OIOS that this donor-driven programme was not communicated to the Focal Point prior to its implementation.

23. The Focal Point needed to ensure that he/she is fully informed of all programmes. Lack of Focal Point awareness of programmes that are initiated and driven by specific donor interests could lead to: (a) parallel assistance programmes in a country (e.g. Côte d'Ivoire and Chad); (b) over-funding some aspects of the electoral process to the detriment of others; and/or (c) the implementation of certain programmes which may present a reputation risk to the United Nations. In addition, it may impede the ability of the United Nations from "delivering as one" as encouraged by the Secretary-General and endorsed by the GA. Coordination of United Nations electoral assistance is important to maximize impact and avoid duplication and/or overlap.

24. EAD commented that recent Policy Committee decisions and the latest GA resolution, recognizing the clear leadership role of the Focal Point on electoral assistance, were important instruments in this regard. The overall objective would be to receive reports from partners when they are undertaking negotiations with prospective donors, rather than after agreements with donors have been concluded.

(5) The Department of Political Affairs should establish an effective communication mechanism with the United Nations Development Programme (UNDP), by which the Bureau of Development Policy, UNDP or any other implementing partner who receives direct donor funding would keep the Focal Point informed of all projects initiated outside the aegis of the Note of Guidance.

DPA accepted recommendation 5 and stated that EAD would use the ICMEA forum to seek improvements in information sharing among United Nations partners (particularly UNDP), including on the issue of donor funding for projects falling outside the aegis of the Note of Guidance. Based on the action taken by DPA, OIOS closed recommendation 5.

D. Regulatory framework

Finalization of policy and best practices documents

25. In October 2010, a two-year plan was developed to complete a set of electoral policy and best practices documents. As of November 2011, two documents were finalized. A further 55 documents still needed to be developed and/or finalized, with EAD responsible for leading in the development of 43 of them. All policy and best practices documents were planned to be completed in 2012, in accordance with the decision of the Secretary-General.

26. Seven country project files reviewed (Afghanistan, Benin, Chad, Guinea, Iraq, Kyrgyzstan and Liberia) contained inconsistencies concerning the performance and completeness of needs assessment missions, Focal Point approval sought by EAD on recommendations, and/or follow-up on information provided to EAD by the implementing partner on electoral assistance projects. Draft need assessment mission Guidelines were issued in June 2011; however, these need to be finalized.

(6) The Department of Political Affairs should ensure that the Electoral Assistance Division develop and finalize the identified set of United Nations system-wide electoral policy documents by the end of 2012, as well as the Needs Assessment Mission Guidelines, and appropriately distribute them to all of the main partners involved in the provision of United Nations electoral assistance.

DPA accepted recommendation 6 and stated that a number of policy documents had been drafted and submitted to the United Nations partners for comments through ICMEA. Their adoption by the

end of 2012 would depend on the availability of partners to provide timely and constructive comments during this consultation process. Recommendation 6 remains open pending receipt of copies of the finalized policy documents identified for completion by the end of 2012.

Compliance with DPA/UNDP Note of Guidance

27. There was non-compliance with the Note of Guidance regarding the following: (a) quarterly status reports were not provided by UNDP country offices; and (b) project evaluations were conducted by UNDP independent of EAD. Non-compliance impedes the Focal Point's ability to coordinate within and outside the United Nations system and ensure system-wide coherence and consistency in responding to requests from Member States for electoral assistance. Additionally, it affects the establishment of institutional memory.

(7) The Department of Political Affairs should follow-up on issues of non-compliance with the requirements laid out in the Note of Guidance regarding quarterly reporting and the involvement of the Electoral Assistance Division in evaluation missions.

DPA accepted recommendation 7 and stated that EAD would continue to pursue discussions with UNDP regarding compliance with the Note of Guidance, particularly regarding quarterly reporting and evaluations, but further discussions were needed to fully address the issue. However, this was not always in the exclusive control of EAD and requires the overall commitment of the United Nations partners to disseminate and comply with the precepts of the Note of Guidance. Recommendation 7 remains open pending receipt of evidence that action has been taken to fully resolve the issue.

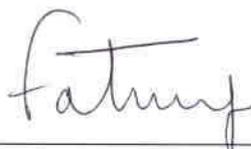
E. Dissemination of best practices

Capturing and sharing institutional memory

28. There was no mechanism in place to systematically capture and share institutional memory in the form of lessons learned, best practices and electoral assistance project documents. The Policy and Institutional Memory Team explored several potential electronic platforms for EAD staff and field Chief Technical Advisers to share policy documents and seek guidance but no solution was found. As a result, the shared drive maintained by DPA was used by EAD staff but was not accessible to field staff. EAD commented that it had assigned resources to establish the institutional memory database, which it expects to be operational during 2012.

IV. ACKNOWLEDGEMENT

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



Ms. Fatoumata Ndiaye, Director
Internal Audit Division, OIOS

STATUS OF AUDIT RECOMMENDATIONS

Audit of the Electoral Assistance Division

Recom. no.	Recommendation	Critical ¹ / important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
1	Department of Political Affairs (DPA) should propose that the Secretary-General update the Bulletin on the Organization of DPA to be in-line with recent General Assembly resolutions on electoral assistance of the United Nations to member states.	Important	O	Receipt of evidence that DPA has proposed that the Secretary-General update the Bulletin on the Organization of DPA.	31 December 2012
2	The Department of Political Affairs should ensure that the Electoral Assistance Division (EAD) periodically reviews the status of implementation of the work plan, making adjustments when necessary to guide the work of EAD in achieving its goals and objectives.	Important	O	Receipt of documentation evidencing EAD's periodic review of the status of implementation of the work plan.	30 June 2012
3	The Department of Political Affairs should ensure that the Electoral Assistance Division finalize the terms of reference for the Inter-Agency Coordination Mechanism for United Nations Electoral Assistance and a policy framework for the cooperation and coordination of United Nations entities involved in the provision of electoral assistance.	Important	O	Receipt of the finalized policy framework for the cooperation and coordination of United Nations entities involved in the provision of electoral assistance.	31 December 2013

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 DPA in response to recommendations.

Recom. no.	Recommendation	Critical/ ¹ important ²	C/ ³ O ³	Actions needed to close recommendation	Implementation date ⁴
4	The Department of Political Affairs should ensure that the Electoral Assistance Division, as chair of the Inter-Agency Coordination Mechanism for United Nations Electoral Assistance (ICMEA), holds regular ICMEA meetings in accordance with the terms of reference and consistently prepares and files meeting minutes.	Important	O	Receipt of evidence that the EASC is meeting in accordance with the TOR for ICMEA.	30 June 2012
5	The Department of Political Affairs should establish an effective communication mechanism with the United Nations Development Programme (UNDP), by which the Bureau of Development Policy, UNDP or any other implementing partner who receives direct donor funding would keep the Focal Point informed of all projects initiated outside the aegis of the Note of Guidance.	Important	C	Action taken.	Implemented
6	The Department of Political Affairs should ensure that the Electoral Assistance Division develop and finalize the identified set of United Nations system-wide electoral policy documents by the end of 2012, as well as the Needs Assessment Mission Guidelines, and appropriately distribute them to all of the main partners involved in the provision of United Nations electoral assistance.	Important	O	Receipt of copies of the finalized policy documents identified for completion by the end of 2012.	31 December 2012
7	The Department of Political Affairs should follow-up on issues of non-compliance with the requirements laid out in the Note of Guidance regarding quarterly reporting and the involvement of the Electoral Assistance Division in evaluation missions.	Important	O	Receipt of evidence that action has been taken to fully resolve the issue.	31 October 2012