

Office of Internal Oversight Services

## **INTERNAL AUDIT DIVISION**

# **AUDIT REPORT**

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### **Civil affairs programme in UNMIL**

**Overall results relating to the effective implementation of the civil affairs programme in UNMIL were partially satisfactory. Implementation of one important recommendation remains in progress.**

**FINAL OVERALL RATING: PARTIALLY SATISFACTORY**

**15 June 2012**

**Assignment No. AP2011/626/01**

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# AUDIT REPORT

## Civil affairs programme in UNMIL

### I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of civil affairs in United Nations Mission in Liberia (UNMIL).

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. UNMIL Civil Affairs Section (CAS) had responsibilities in the three core United Nations civil affairs roles as described in the Department of Peacekeeping Operations/Department of Field Services (DPKO/DFS) policy directive of April 2008, namely: (i) cross-mission representation, monitoring and facilitation at the local level; (ii) confidence-building, conflict management and support to reconciliation; and (iii) support to the restoration and extension of state authority. The CAS collaborated with the Government of Liberia to assist in consolidating the government's authority throughout the country and to support its management of the country's natural resources. As the political environment within Liberia changed, the work of the CAS had evolved from hands-on assistance sometimes involving co-locating UNMIL staff with government officials, to providing reduced operational support to local authorities, early warning and conflict management, monitoring, supporting newly appointed officials, and building the Government of Liberia's capacity to follow up on residual and emerging reintegration challenges. Due to the cross-cutting nature of civil affairs activities, there was substantial interaction and information sharing within UNMIL and between UNMIL and United Nations agencies, and the Government of Liberia.

4. The CAS was headed by a Chief at the D-1 level, who reported to the Deputy Special Representative of the Secretary-General for Recovery and Governance (R&G). CAS was the largest civilian component in UNMIL with 88 authorized posts and was represented in all 15 counties. Civil affairs activities at the county level were planned and coordinated by CAS at Mission Headquarters, and implementation was coordinated with other mission-wide activities managed by the heads of field offices. CAS had no specific budget line; however, \$102,684 was provided in the Mission's support budget for training and travel. Staff costs for 2010/11, based on budget costing, were estimated at \$7.6 million.

5. Comments provided by UNMIL are incorporated in *italics*.

### II. OBJECTIVE AND SCOPE

6. The audit of civil affairs programme was conducted to assess the adequacy and effectiveness of UNMIL's governance, risk management and control processes in providing reasonable assurance regarding the **effective implementation of the civil affairs programme**.

7. This audit was included in the 2011 OIOS risk-based work plan because civil affairs activities are critical to the core mandate of UNMIL.

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 the risks relating to planning and implementation of civil affairs activities are identified and assessed and that action is taken to mitigate the risks.

(b) **Programme management** - controls that provide reasonable assurance that there is sufficient capacity to implement the programme including tools to monitor and report on programme performance.

9. The key controls were assessed for the control objectives shown in Table 1.

10. OIOS conducted the audit from May 2011 to October 2011. The audit covered the period from 1 July 2009 to 30 June 2011.

11. OIOS conducted an activity-level risk assessment to identify and evaluate 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 including visits to four of the counties, OIOS assessed the existence and adequacy of internal controls and conducted necessary tests to assess their effectiveness.

### III. AUDIT RESULTS

12. UNMIL's governance, risk management and control processes examined were assessed as **partially satisfactory** in providing reasonable assurance regarding the **effective implementation of its civil affairs programme**. OIOS made two recommendations to address issues identified. UNMIL continued to engage and consult with external stakeholders such as government agencies and Civil Society Organisations (CSOs). This was achieved through collaborative efforts in different fora including seminars, conferences and workshops. UNMIL continued to strengthen efforts in assessing activities carried out by local authorities and CSOs.

7. 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 one important recommendation remains in progress.

**Table 1: Assessment of key controls**

Business objective(s)	Key controls	Control objectives			
		Efficient and effective operations	Accurate financial and operational reporting	Safeguarding of assets	Compliance with mandates, regulations and rules
Effective implementation of the civil affairs programme	(a) Risk management and strategic planning	Partially satisfactory	Partially satisfactory	Partially satisfactory	Partially satisfactory
	(b) Programme management	Partially satisfactory	Partially satisfactory	Partially satisfactory	Partially satisfactory
<b>FINAL OVERALL RATING: PARTIALLY SATISFACTORY</b>					

## A. Risk management and strategic planning

### Consultation with stakeholders in annual work planning

13. The work plan of the R&G Pillar incorporated the CAS work plan, which was the basis for planning civil affairs activities in Mission Headquarters and at the county level. The county work plans were subdivided into five categories including economic revitalization, governance and Local Government, natural resources, infrastructure and basic social services and civil society, peace-building, media and youth. The county work plans included specific activities in terms of areas of assistance to various local authorities and CSOs. However, three CSOs interviewed by OIOS indicated that they were unaware of the extent or exact scope of UNMIL's civil affairs mandated tasks, even though CAS were consulting with CSOs.

**(1) UNMIL should ensure that consultations with government institutions, civil society organizations and other partner agencies are documented as part of the work planning process.**

*UNMIL accepted recommendation 1 and stated that consultation and engagement with stakeholders had taken place on a continuous basis in various form; however, increased engagement on a nationwide basis was curtailed by a lack of funding. UNMIL would continue to explore modes of operation and advocate with partners for funding. Recommendation 1 remains open pending OIOS' verification that consultations with partners are adequately documented as part of the planning process.*

## B. Programme management

### Roles and responsibilities of CAS

14. The organizational structure and roles and responsibilities of the staff of the CAS in Monrovia were clearly defined. However, the transfer of 12 civil affairs officers from their core roles to heads of field office positions in 2009 and the deployment of six civil affairs officers to other sections within the Mission had significantly reduced the staffing resources of the Section and civil affairs activities in the counties. Nonetheless, CAS' post-election strategy was to focus on strengthening its work in the counties notwithstanding the significant reduction in the staffing level.

15. CAS was responsible for building the capacity of CSOs and, as a result, had regularly engaged CSOs at Mission Headquarters through: (a) quarterly meetings with CSOs' leadership to discuss high level issues; and (b) monthly meetings with CSOs' Advisory Committee to provide guidance where necessary. However, there was no mechanism for assessing the adequacy of capacity building activities.

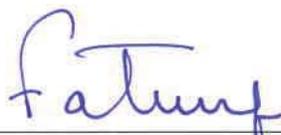
16. Civil affairs officers were providing logistical support to local authorities including transport, photocopy and internet services. However, an area that needed additional technical guidance was resource mobilization, especially regarding writing project funding proposals. Organizing and facilitating workshops on financial management and budgeting was also a priority for capacity building that was not addressed.

**(2) UNMIL should ensure that civil affairs activities are prioritized to provide needed technical guidance to local authorities and civil society organizations and a mechanism is established to periodically assess these activities.**

*UNMIL accepted recommendation 2 and stated that it had played a large role in providing technical support to CSOs, government institutions and agencies since 2004, but that CAS' ability to play a larger role was hindered by the mandate and also the lack of funding. CAS collaborated with the United Nations Development Programme that was funding some of the government activities that CAS supports. Based on the information provided, recommendation 2 has been closed.*

#### **IV. ACKNOWLEDGEMENT**

8. 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.



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## STATUS OF AUDIT RECOMMENDATIONS

## Audit of Civil Affairs in UNMIL

Recom. no.	Recommendation	Critical <sup>1</sup> / important <sup>2</sup>	C/ O <sup>3</sup>	Actions needed to close recommendation	Implementation date <sup>4</sup>
1	UNMIL should ensure that consultations with government institutions, civil society organizations, and other partner agencies are documented as part of the work planning process.	Important	O	Verification that consultations with partners are adequately documented as part of the planning process.	30 June 2012
2	UNMIL should ensure that civil affairs activities are prioritized to provide needed technical guidance to local authorities and civil society organizations, and a mechanism is established to periodically assess these activities.	Important	C	Action taken	Implemented

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 UNMIL