



**AUDIT**

**OF**

**SAFETY AND SECURITY MANAGEMENT**

**IN**

**UNDP AFGHANISTAN**

**Report No. 1443**  
**Issue Date: 6 May 2015**

**(REDACTED)**

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## Report on the audit of Safety and Security Management in UNDP Afghanistan Executive Summary

The UNDP Office of Audit and Investigations (OAI) conducted an audit of safety and security management in UNDP Afghanistan (the Office) from 25 February to 3 March 2015. The audit aimed to assess the extent to which the Office effectively managed its safety and security-related resources and processes, as well as compliance with United Nations Department of Safety and Security (UNDSS) and UNDP security policies and procedures, relating to the safety of UNDP's assets and personnel in Afghanistan (the Country).

The audit covered the activities during the period 1 January 2014 to 28 February 2015. The Office recorded programme and management expenditures totalling \$780 million in 2014 and \$50 million for the first two months up to February 2015. This was the first audit of safety and security management in the Office.

The audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

### Overall audit rating

OAI assessed the Office as **partially satisfactory**, which means, "Internal controls, governance and risk management processes were generally established and functioning, but needed improvement. One or several issues were identified that may negatively affect the achievement of the objectives of the audited entity." This rating was mainly due to the failure to comply with the Minimum Operating Security Standards in the Country (MOSS).

### Key recommendations: Total = 8, high priority = 3

The eight recommendations aim to ensure the following: (a) reliability and integrity of financial and operational information (Recommendation 1); (b) effectiveness and efficiency of operations (Recommendations 2, 7); and (c) compliance with legislative mandates, regulations and rules, policies and procedures (Recommendations 3, 4, 5, 6, 8).

For high (critical) priority recommendations, prompt action is required to ensure that UNDP is not exposed to high risks. Failure to take action could result in major negative consequences for UNDP. All high (critical) priority recommendations are presented below:

Inadequate controls over management of security trainings (Issue 3)	There were weaknesses in security-related training requirements. Some personnel had not completed mandatory security courses and a security training plan was not prepared. Further, adequate records were not maintained for security trainings and exercises conducted.
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Recommendation: Enhance controls over security trainings by: (a) ensuring all personnel complete UNDP mandatory security training within the specified time frame; (b) undertaking a security training needs assessment for all personnel and using the results to establish a formal training plan; and (c) documenting trainings and security exercises conducted detailing the main aspects of the trainings, names of participants, together with the issues identified. This should be followed by a formal process to take follow-up actions on issues identified during these exercises and track the progress of these actions.

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[REDACTED]

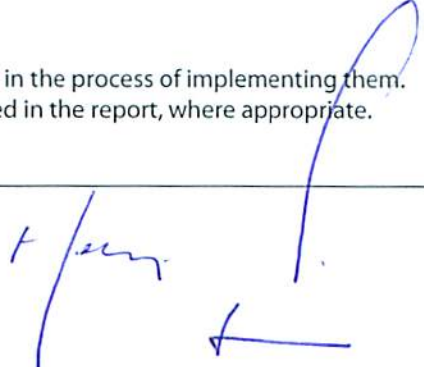
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#### Management comments and action plan

The Resident Representative accepted all of the recommendations and is in the process of implementing them. Comments and/or additional information provided had been incorporated in the report, where appropriate.



Helge S. Osttveiten  
Director  
Office of Audit and Investigations

## I. About the Office

The Office is located in Kabul, Afghanistan (the Country). The Office is UNDP's largest programme globally, delivering close to 20 percent of UNDP's programme financial expenditure, and does so in one of the world's most insecure environments. During 2014, the programme and management expenditures of the Office amounted to \$780 million.

The Office's Security Unit is mandated to provide support pertaining to safety and security-related advice and services to the Office and personnel.

## II. Audit results

OAI made three recommendations ranked high (critical) and five recommendations ranked medium (important) priority.

### High priority recommendations, arranged according to significance:

- (a) [REDACTED]
- (b) [REDACTED]
- (c) Enhance controls over security trainings (Recommendation 3).

### Medium priority recommendations, arranged according to significance:

- (a) Improve the annual planning and budgeting processes (Recommendation 1).
- (b) [REDACTED]
- (c) Coordinate with UNDSS to improve the security clearance process (Recommendation 5).
- (d) Enhance controls over the warden system (Recommendation 6).
- (e) Improve the Performance Management and Development process (Recommendation 2).

The detailed assessment is presented below, per audit area:

## A. Organizational staffing

### Issue 1 Security Unit work plan and budgeting process not managed adequately

#### (i) Security Unit work plan

The 'Programme and Operations Policies and Procedures' require offices to develop annual work plans through which annual targets and activities are established. These are also the means through which business units indicate the alignment of unit-level activities with the Strategic Plan, medium-term strategic priorities as well as bureau/regional-level priorities. The Office management would then cascade this process down to its individual functional units, which develop functional unit work plans that are required to be monitored and reported upon regularly.

The Security Unit had developed a work plan for 2014 to enable the Office to monitor the Unit's key results and targets. The 2015 work plan was not shared with OAI at the time of the audit fieldwork, as the Security Unit indicated that the 2015 work plan was being drafted.

The Security Unit's 2014 work plan was not specific, as some activities and indicators included were neither specific nor measurable. For instance, one described activity was to "identify suitable facilities" and another to "establish proper policies and procedures that meet or exceed, where appropriate, MOSS." Similarly, some indicators were stated as "Programme activity occurs" and "UNDP personnel work from Regional and Provincial Offices" while another stated "UNDP International staff feel safe and are productive." It was not clearly articulated as to who would be responsible for undertaking these activities and when they would be undertaken.

The Office explained that the Security Unit provided an enabling function to all UNDP activities and thus it was difficult to specify the activities and targets in its work plan, which was why the existing work plan was quite general. The Field Security Advisor stated that he maintained a personal diary and office calendar and communicated regularly with the respective Project Management Units to monitor progress.

However, the above approach described may not enable the Office to monitor, manage and plan actions in an organized manner.

#### (ii) Financial budget for 2014-2015

The Security Unit's financial budget for 2014 was \$3.2 million, comprising of \$2 million for staff costs and \$1.2 million for general operating expenses.

There was no evidence indicating the basis on which the budgeted amounts were allocated in the 2014 Security Unit's financial budget. There was no evidence of a formal process through which the Security Unit monitored and tracked the financial budget. There was no review to determine if the amounts allocated were utilized for the planned expenses and if the financial budget needed to be revised to reflect the actual requirements. For instance, the budget for 2015 included procurement of personal protective equipment valued at \$450,000. No justification was available for this procurement.

The records maintained by the Security Unit indicated that they had incurred \$1 million general operating expenses for 2014, while the type of expenses was different from those stated in the budget prepared by the

Finance Unit for 2014. For example, the Security Unit had allocated \$200,000 in the 2014 budget for telecommunication sets and personal protective equipment; however, these expenses were not included in the final budget. There was no evidence to indicate that the Security Unit had monitored the actual expenditures to the Unit's allocated budget.

The Office commented that the Field Security Advisor monitored the budgets using email communications and a personal diary, and thus no formal mechanism to properly monitor financial budgets was in place.

The lack of a formal budget monitoring mechanism may prevent the Office from closely monitoring the financial expenses of the Security Unit, and may prevent it from revising its budget, including prioritizing expenses based on emerging needs.

<b>Priority</b>	Medium (Important)
<b>Recommendation 1:</b>	
Improve the annual planning and budgeting processes by:	
<ul style="list-style-type: none"> <li>(a) developing a detailed Security Unit work plan that includes specific and measurable results, activities and indicators;</li> <li>(b) regularly monitoring the work plan so that the Security Unit's achievement of targets and progress could be tracked and so that actions could be taken if required; and</li> <li>(c) developing financial budgets indicating the basis of cost allocation for various expense categories as well as regularly monitoring the budget.</li> </ul>	
<b>Management action plan:</b>	
The Office's senior management will review the 2015 annual work plan to incorporate measurable indicators and will monitor these indicators in accordance with the security annual risk assessment, or quarterly. The security budget has been incorporated in the overall Office's budget and will be monitored regularly.	
<b>Estimated completion date:</b> May 2015	

## **Issue 2**      Performance Management and Development Assessments not completed

The Bureau of Management's 'Performance Management and Development Guidance Note' indicates that the annual assessment process for staff should be completed by 31 January of the subsequent year. However, at the time of the audit fieldwork, the Security Unit had not fully completed the staff assessments, as 11 out of 17 staff holding fixed-term appointments had not completed their Performance Management and Development Assessments for 2014. These should have been completed by 15 February 2015. Further, key results stated in these Assessments should be specific.

OAI conducted an audit of the Office's overall human resources management in 2014, which included a recommendation on the timely completion of Performance Management and Development Assessments, and hence no separate recommendation is being made in this regard.

The review of completed staff Performance Management and Development Assessments indicated that key results of staff were not specific and that Assessments were general, without references to achievements made

in comparison to key results established. Examples of very general indicators for Performance Assessments were: “Maintain good relationship with UNDSS, Government Security and other Security personnel” and “Ensure the effective and efficient management of all aspects of the day to day operations of the safety and security.”

It was thus difficult to determine and assess staff members’ direct and specific contributions towards the Security Unit’s key results as outlined in the Security Unit work plan.

<b>Priority</b>	Medium (Important)
<b>Recommendation 2:</b>	
Improve the Performance Management and Development process by establishing specific and measurable performance indicators and targets and monitoring performance against them.	
<b>Management action plan:</b>	
The Office will establish measurable performance indicators for all staff and personnel for the 2015 Performance Management and Development Assessments.	
<b>Estimated completion date:</b> May 2015	

## B. MOSS compliance

### 1. Security trainings

#### **Issue 3**      Inadequate controls over management of security trainings

##### (i)      Mandatory security trainings not completed

The approved December 2012 and January 2015 MOSS in the Country stipulates that all personnel must complete Basic Security in the Field and Advanced Security in the Field training courses, which should be re-validated every three years. International personnel must complete these two training courses before entry into the Country, while national personnel must complete both courses within six weeks after their contract start date. Further, all personnel must attend the Safe and Secure Approach to Field Environment training within 30 days of being assigned to the Country. The Office should have a focal point in order to do monitor these requirements effectively.

The Office personnel had not fully complied with the requirement to complete mandatory security trainings on Basic Security in the Field, Advanced Security in the Field, and Safe and Secure Approach to Field Environment.

Subsequent to the audit fieldwork progress was made, as shown in the tables below, reflecting the situation as of 31 December 2014 and as of 22 April 2015.



**Table 1. Fixed-term appointment staff completion rate of mandatory security training**

Security Courses	Completion rate as of 31 December 2014	Completion rate as of 22 April 2015
Basic Security in the Field II	93%	99%
Advance Security In the field	96%	98%
Safe and Secure Approach to Field Environment	81%	86%

Source: UNDP Afghanistan Human Resources Unit

**Table 2. Service contract holder completion rate of mandatory security training**

Security Courses	Completion rate as of 31 December 2014	Completion rate as of 22 April 2015
Basic Security in the Field II	85%	98%
Advance Security In the field	87%	98%
Safe and Secure Approach to Field Environment	62%	71%

Source: UNDP Afghanistan Human Resources Unit

Included above were personnel whose security certifications had been obtained more than three years prior. Further, there was no focal point within the Security Unit to monitor and follow up on personnel who had not completed these security trainings within the stipulated deadline. The Security Unit indicated that they often sent emails to staff on the need to complete these trainings, thus a more *ad hoc* approach was followed.

Not completing the mandatory security courses may prevent international staff from obtaining the security clearance required for travelling to the Country. Additionally, failure to obtain security clearance may result in staff members not getting insurance policy benefits for themselves and for their families.

(ii) Lack of a safety/security training plan

The approved December 2012 and January 2015 MOSS in the Country requires that a “annual security/safety training plan, including but not limited to Floor Warden training, Agency/Zone warden training, Radio Communications training, First Aid training, fire response, Mass Casualty Incident response, Survival as Hostage etc., must be in place.”

The audit found that the MOSS requirements had not been met, as a training plan was not available for 2014.

The Office indicated that in the absence of a security training plan, it had followed the security training schedule developed by the United Nations Assistance Mission in Afghanistan, which listed all training timetables to be held in Kabul. However, the training schedule from the Mission was not actually a security training plan, and instead only contained the titles of training sessions to be held in the coming months.

(iii) Inadequate records maintained for security exercises and drills

During 2014, the Security Unit conducted 22 training sessions in Kabul and 93 training sessions in seven Regional Offices in the Country, comprising of activities such as bunker drills and head counts. However, without an established training plan in place, the basis for conducting these training sessions was unclear. Further, it was also not clear if all the trainings required were completed. There was also no evidence to suggest that a formal assessment was conducted to determine what the security training needs of the Office were.

No reports were prepared for the security related exercises and drills undertaken, and therefore, what was actually covered in the training sessions was unclear. The titles of sessions alone did not provide enough details.

Further, in the security training list which was shared with OAI, under the “observation/remarks” column, the following comments were noted:

- Following the Explosive Detection Dogs exercise held in March 2014, it was stated that “UNDP personnel and Explosive Detection Dogs team require further familiarisation training in order to feel comfortable together”;
- Regarding the Green Village headcount and bunker exercise that took place in April 2014, it was stated “good results, but several issues reported, especially regarding personal protective equipment”;
- After the Bunker exercise held in June 2014, it was stated that the “bunker was too small. UNDP personnel were moved into the corridor which worked, however it may not always be suitable.”

There was no evidence available to indicate that formal processes had been established to track and take follow-up actions with regard to the issues identified above. There was also no process for obtaining independent feedback from the participants on their assessment of whether the training was useful or needed improvement.

Not recording details of trainings conducted or of issues identified may prevent the Office from taking necessary actions to mitigate security risks.

<b>Priority</b>	High (Critical)
<b>Recommendation 3:</b>  Enhance controls over security trainings by: <ul style="list-style-type: none"> <li>(a) ensuring all personnel complete UNDP mandatory security training within the specified time frame;</li> <li>(b) undertaking a security training needs assessment for all personnel and using the results to establish a formal training plan; and</li> <li>(c) documenting trainings and security exercises conducted detailing the main aspects of the trainings, names of participants, together with the issues identified. This should be followed by a formal process to take follow-up actions on issues identified during these exercises and track the progress of these actions.</li> </ul>	
<b>Management action plan:</b>  The Office is in the process of recruiting a trainer to assist in trainings provided to personnel. As an interim measure, one of the local Security Assistants will implement a training plan. Local Security Assistants will be trained to track and monitor the human resources dashboard. Trainings and security exercises will be better documented and include an “actions/follow up” column in the training table.	

The Safe and Secure Approach to Field Environment training is tied to the United Nations Assistance Mission in Afghanistan's schedule, which can only accommodate 10 national staff plus 5 international staff per month, however, the Office will carry out its own training.

**Estimated completion date:** (a) August 2015, (b) May 2015, (c) May 2015

## 2. Other non-training related issues

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**Issue 5**      Weaknesses in security clearances

The MOSS requires that a system be established for approving security clearances into the Country, recording travel notifications and tracking personnel movements inside the Country. For all official travel in the Country, the traveller submits a mission plan to the Security Unit at least 48 hours prior to the mission departure, with the exception of the southern region which requires seven days' notice before mission departure. At around the same time, the traveller would also submit a request via the Travel Request Information Processing system for UNDSS to approve the travel request.

A sample review of 10 travel requests to the Security Unit revealed that formal notifications of approval were not always sent to the traveller. The Security Unit would review the mission plans submitted by the travellers and

upload these plans into their database system, which generated a serial number. According to the Security Unit, the generation of a serial number is considered as an approval granted for a travel request. This process undertaken by the Security Unit is independent of the approval granted via the Travel Request Information Processing system by UNDSS.

The following weaknesses were also noted:

- The sample review of the mission plans indicated that in two cases, the Security Unit did not ensure that 'actions required' per the plans had been completed by the traveller. Further, there was no assurance that road travels were concluded as stipulated in the mission plan. The Office explained that road trips were tracked by the Radio Room. However, since the Radio Room was not privy to the mission plans, it would not be able to track and ensure that actions were taken in accordance with mission plans submitted to the Security Unit.
- The specific roles of the Security Unit and UNDSS for granting approvals for travel requests were not clear. In addition, there seemed to be some overlap in responsibilities, as both the Security Unit and UNDSS needed to approve the same travel request.

Failure to track and monitor actions that should be taken by travellers as indicated in their mission plans may pose security risks to the travellers themselves. Further, overlaps in the security clearance process could render it inefficient.

<b>Priority</b>	Medium (Important)
<b>Recommendation 5:</b>	
Coordinate with UNDSS and the existing Travel Request Information Processing system to enhance efficiency and align the Security Unit's security clearance process so that travellers' security could be maintained at all times.	
<b>Management action plan:</b>	
The UNDP mission plan template will be updated to include confirmation that actions have been taken, before, during, and after the mission is complete.	
<b>Estimated completion date:</b> April 2015	

## C. Operations

### 1. Warden system

As required by the MOSS, the Office had established a warden system to ensure emergency coordination, and personnel gathering at a specific location and accounting for personnel in the UN offices and guest houses. As of the date of the audit, the Office had established four warden zones and had appointed 14 personnel as wardens.

The audit included a review of the overall management of the warden system, specifically the delegations of authority, appointment of wardens, training, telephone trees and communication to personnel as well as the results of the security and safety drills conducted. The following weaknesses were noted:

**Issue 6**      Weaknesses in the appointment of wardens

The 'Framework of Accountability for Security Management System' provides that wardens should be appointed in writing by the Designated Official/Area Security Coordinator to assist in the implementation of the security plan. The MOSS further reinforces this requirement by making it mandatory to establish a national/international staff warden system. The established warden system should also be tested regularly to ensure it is working effectively.

The following weaknesses were noted in the appointment of wardens:

- The appointment letters for 3 out of the 14 wardens were not available.
- The wardens did not acknowledge the appointment letters or the corresponding responsibilities therein in writing, even though the warden appointment carries significant responsibilities and it is important to document the wardens' acceptance of the duties in writing.
- The authority to appoint wardens rests with the Designated Official/Area Security Officer. The warden appointment letters were signed by the Senior Deputy Country Director. There was no evidence that the Senior Deputy Country Director had the delegation of authority to appoint wardens.

The Office indicated these weaknesses were due to oversight.

Weaknesses in the warden appointment system may result in unclear responsibilities and accountabilities related to the warden function.

<b>Priority</b>	Medium (Important)
<b>Recommendation 6:</b>  Enhance controls over the warden system by: <ul style="list-style-type: none"> <li>(a) ensuring the officials appointed as wardens acknowledge the appointment letters in writing; and</li> <li>(b) having the warden appointment letters issued by officials with a delegated authority from the Designated Official.</li> </ul>	
<b>Management Comments</b>  The Office commented that subsequent to the audit, all warden letters were signed by the UNDSS Area Security Coordinator, who was delegated by the Designated Official to sign all warden appointment letters. All warden letters were signed by the Area Security Coordinator and by the staff member.	
<b>Estimated completion date:</b> Completed	
<b>Comment</b> OAI acknowledges the action taken by management; this will be reviewed at a later stage as part of the standard desk follow-up process of OAI.	

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## Issue 8

A review of 20 proof of life forms found that the proof of life documents for personnel who had left the Office were still kept in the Security Office. Further, there were multiple proof of life forms for three personnel. The Office agreed that there was a need to evaluate the existing practice and to undertake a clean-up exercise.



Having more than one or having outdated proof of life forms could complicate the identification of personnel during times of crisis.

**Comment**

Subsequent to the audit fieldwork, the Office updated the procedure for regularly updating proof of life documents and that they had cleaned up records of old proof of life documents which were no longer valid. Therefore, OAI is not making a recommendation.

## 2. Equipment and supplies

### Issue 9 Delayed customs clearance of Tetra Radios

A total of 75 ultra-high frequency tetra radios (valued at \$130,000) were procured for the ELECT project to supplement and extend the coverage of the existing very high frequency radios. The radios had been kept at the Customs Offices since March 2014 awaiting Customs clearance. The Office indicated that due to additional regulations and authorization requirements imposed by the new Government, five departments were now involved in reviewing and approving this equipment.

**Comment**

Subsequent to the audit, the Office indicated that the issue has been resolved. Also, noting that these matters were beyond the control of the Office, OAI is not making any recommendation.

## 3. Offices, premises and facilities protection

The Office had a vendor on a Long-term Agreement for the provision of armed guard security services in three locations (UNICA 2, Mazar and Lashkar Gah Regional Offices). During 2014, an amount of \$825,000 was paid to this vendor for the services provided. The audit reviewed the contract management process, including confirmation that general responsibilities of the contractor were fulfilled along with certification of three payments amounting to \$200,000, and the following issue was noted:

[REDACTED]

[REDACTED]

[REDACTED]

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- I [REDACTED]
- I [REDACTED]



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## Definitions of audit terms - ratings and priorities

### A. AUDIT RATINGS

- **Satisfactory** Internal controls, governance and risk management processes were adequately established and functioning well. No issues were identified that would significantly affect the achievement of the objectives of the audited entity.
- **Partially Satisfactory** Internal controls, governance and risk management processes were generally established and functioning, but needed improvement. One or several issues were identified that may negatively affect the achievement of the objectives of the audited entity.
- **Unsatisfactory** Internal controls, governance and risk management processes were either not established or not functioning well. The issues were such that the achievement of the overall objectives of the audited entity could be seriously compromised.

### B. PRIORITIES OF AUDIT RECOMMENDATIONS

- **High (Critical)** Prompt action is required to ensure that UNDP is not exposed to high risks. Failure to take action could result in major negative consequences for UNDP.
- **Medium (Important)** Action is required to ensure that UNDP is not exposed to risks that are considered moderate. Failure to take action could contribute to negative consequences for UNDP.
- **Low** Action is desirable and should result in enhanced control or better value for money. Low priority recommendations, if any, are dealt with by the audit team directly with the Office management, either during the exit meeting or through a separate memo subsequent to the fieldwork. Therefore, low priority recommendations are not included in this report.