



**AUDIT**

**OF**

**UNDP GLOBAL PROGRAMME**

**ON**

**JUSTICE AND SECURITY SECTOR REFORM**

**Report No. 1551**

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## Report on the Audit of UNDP Global Programme on Justice and Security Sector Reform Executive Summary

The UNDP Office of Audit and Investigations (OAI) conducted an audit of the UNDP Global Programme on Justice and Security Sector Reform (the Programme) from 9 to 20 November 2015. The audit aimed to assess the adequacy and effectiveness of the governance, risk management and control processes relating to the following areas and sub-areas:

- governance and organizational structure of the Programme;
- allocation of funds to projects in various Country Offices;
- programme management, coordination and monitoring; and
- donor relations management and reporting.

The audit covered the activities of the Programme from 1 January 2014 to 30 September 2015. During the audit period, the Programme mobilized resources amounting to \$51 million and allocated funds to various development projects in Country Offices amounting to \$15.3 million. The total programme and management expenditures incurred during the audit period was \$18.9 million, out of which \$6.2 million was incurred at the HQ level. The scope of the audit included the HQ expenditures but did not include a review of expenditures incurred at the level of each UNDP Country Office that received an allocation from the Programme (refer to Table 1). This was the first audit of the Programme.

**Table 1 – Expenditures Distribution**

	Jan to Dec 2014	Jan to Sept 2015	Totals from Jan 2014 to Sept 2015
Total allocations (\$)	11,274,035	4,044,835	15,318,870
Total Authorized Spending Limit (\$)	20,256,535	12,577,236	32,833,771
Total expenditures in COs (\$)	8,016,553	4,703,118	12,719,671
Total expenditures in HQ (\$)	4,584,683	1,619,949	6,204,632
Total expenditures (\$)	12,601,236	6,323,067	18,924,303

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

### Overall audit rating

OAI assessed management of the Programme as **satisfactory**, which means, “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.”

### Good practices

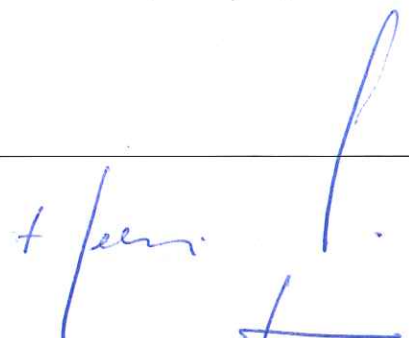
- (a) Country focus. The Programme had a country focus with staff assigned to support several Country Offices in terms of rule of law during the entire programming cycle.
- (b) Partnerships with the donor community. The Programme had built, over time, close partnerships with the donor community, which helped it achieve its resource mobilization targets (\$87 million out of a target of \$90 million for the programme duration [2012 to 2015]).

- (c) Interaction with other UN agencies. The Programme developed close ties with other UN agencies on the thematic of rule of law and supported the implementation of various joint programmes in different countries.

The audit did not result in any recommendations.

**Management comments and action plan**

Issues with less significance (not included in this report) have been discussed directly with management and actions have been initiated to address them.

A handwritten signature in blue ink is located inside a rectangular box. The signature is stylized and appears to read 'H. Ostveiten'.

Helge S. Ostveiten  
Director  
Office of Audit and Investigations

## I. About the Programme

The Programme forms the blueprint for UNDP's engagement on rule of law assistance in crisis-affected areas and fragile situations. The Programme was in its second phase, which started in January 2012, and was expected to be completed by December 2015. It had a resource mobilization target of \$90 million and up until October 2015, the Programme had mobilized \$87 million. The Programme provided technical, operational, and financial support to UNDP Country Offices to implement comprehensive rule of law, justice and security programmes in fragile countries affected by conflict, disaster, and violence.

During the period under review, key results by the Programme as reported by management in the 2014 Annual Report included the following:

- In the Central African Republic, the Programme enabled the redeployment of police and gendarmerie forces, and supported the payment of salaries to justice and police/gendarmerie personnel to allow the police, courts, judicial activities, and prison management activities to resume.
- In Somalia, the Programme contributed towards the Civilian Police Project, which focused on the promotion of community policing principles, human rights, and gender equality.
- In Guinea Bissau, UNDP strengthened the Government's capacity to deliver justice services and free legal aid.
- In Papua New Guinea, UNDP, along with the Peacebuilding Support Office, implemented Gender Promotion Initiatives addressing sexual and gender-based violence issues to empower women to be active agents of peace and development.
- In the Democratic Republic of the Congo, UNDP addressed impunity for gender-based crimes and focused on supporting survivors with comprehensive access to justice services.
- In Nepal, UNDP engaged with conflict victims' organizations. The support provided to Victim Support Forums resulted in legal aid for 928 conflict victims in five districts.

## II. Good practices

OAI identified good practices, as follows:

- (a) Country focus. The Programme was focused on producing results at the Country Office level with resources directed to 40 countries. Staff were assigned to support several Country Offices on the thematic of rule of law; this included assessments of project proposals, project design, implementation, and monitoring.
- (b) Partnerships with the donor community. The Programme had built, over time, close partnerships with the donor community, which helped it reach its resource mobilization target (mobilizing \$87 million out of a target of \$90 million for the period from 2012 to 2015). The annual programme reports were much appreciated by the donors and contributed to the visibility of UNDP's efforts in the area of rule of law. In addition, the annual meetings and regular donor briefings further enhanced partnerships with donors.
- (c) Interaction with other UN agencies. The Programme developed strong ties with other UN agencies, in particular the Department of Peacekeeping Operations, and supported the implementation of joint programmes in several Country Offices such as in Mali, the Central African Republic, and Somalia.

### III. Audit results

Satisfactory performance was noted in the following areas:

- (a) Governance and organizational structure. Management structures, roles and responsibilities were appropriately established and operating effectively. There was clarity of roles and adequate coordination at various levels of management, which operated efficiently and contributed towards enhancing the overall governance of the Programme.
- (b) Allocation of funds to development projects in Country Offices. Adequate procedures and effective controls had been established to enable the allocation of funds managed by the Rule of Law Team within the Bureau for Policy and Programme Support to development projects in various Country Offices. No reportable issues were identified in this area.
- (c) Programme management, coordination and monitoring. Roles and responsibilities for monitoring between the various teams were reviewed, and were generally deemed to be functioning well. The links between the overall Programme and the allocations made at the country level were clear. Adequate oversight and coordination had been exercised through the various teams at the New York and regional hub levels. Interaction and coordination with the Regional Bureaux hubs was effective.
- (d) Donor relations management and reporting. Donors were supportive of the Programme as it supported rebuilding the rule of law in crisis-affected countries and fragile states. Some donors highlighted the inter-agency initiatives, such as the Global Focal Point for Rule of Law. Generally, the controls established in the area pertaining to donor relations management and reporting were adequate and working effectively.

The audit did not result in any recommendations.

Low priority issues/recommendations were discussed directly and agreed with the Office and are not included in this report.

## 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.