



Accountability System for the Protection of Civilians

Office of Internal Oversight Services

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SUMMARY

Established in 1994 by the General Assembly, the Office of Internal Oversight Services (OIOS) is the internal oversight body of the United Nations. It assists the secretary-general in overseeing the UN's resources and staff by providing audit, investigation, inspection, and evaluation services.¹ OIOS's internal audits assess the adequacy and effectiveness of internal controls with the purpose of improving the UN's risk-management, control, and governance processes. OIOS also conducts inspections and evaluations to assess the relevance, efficiency, and effectiveness (including the impact) of the UN's programs in relation to its objectives and mandates. Finally, OIOS conducts investigations to establish facts related to reports of possible misconduct to guide the secretary-general on what jurisdictional or disciplinary action should be taken.

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RELEVANCE TO THE PROTECTION OF CIVILIANS

The protection of civilians (POC) is a topic that OIOS has covered in a number of evaluations and audits.

Examples

In 2014, OIOS conducted an evaluation documenting missions' underperformance and non-response to POC crises. The report found that "peacekeeping missions with protection of civilians mandates focus on prevention and mitigation activities and force is almost never used to protect civilians under attack." The report attributed this risk-averse posture to peacekeepers' lack of understanding of their obligation to protect civilians, perception that they lacked the resources needed to use force, and fear of being penalized for using force. It also highlighted systemic issues impacting the delivery of POC mandates by uniformed components, including "dual lines of command," different views in the Security Council and among troop-contributing countries, and the lack of adequate tactical-level guidance. The report recommended that the Department of Peacekeeping Operations (DPKO) emphasize command-and-control obligations and require missions communicate failure to follow orders to UN headquarters, which should take up the matter with the troop-contributing country and potentially the Security Council. It also recommended that DPKO issue concise guidance to military peacekeepers on the actions they are expected to take to protect civilians and report the results of initiatives to improve working relationships between missions and humanitarian actors.²

¹ OIOS, "About OIOS," available at <https://oios.un.org/about-us>.

² A quote from one interviewee in the report subsequently became widely used in policy discussions: "There are penalties for action, but no penalties for inaction." OIOS, *Evaluation of the Implementation and Results of Protection of Civilians Mandates in United Nations Peacekeeping Operations—Report of the Office of Internal Oversight Services*, UN Doc. A/68/787, March 7, 2014.

The report triggered tense discussions between OIOS and DPKO, which criticized the report for narrowing POC to the use of force and omitting the responsibility of the host state. In their comments on the draft report, DPKO and the Department of Field Support (DFS) claim that it missed “an important opportunity to assess the implementation of POC mandates in their full scope” by focusing on the use of force and defining it narrowly. DPKO and DFS also questioned the report's recommendation that DPKO emphasize command-and-control obligations and require peacekeeping missions to report POC failures.³ They stated that “challenges to command and control, as addressed by this report, are exceedingly rare” and addressed through discussions with member states, and other processes including BOIs and the OPSP. They also stated that “it is questionable whether the Security Council is the proper forum in which to raise specific performance issues.”⁴

However, the OIOS report, which included mandatory recommendations, was also a critical step toward stronger accountability for the delivery of POC mandates. It offered a transparent account of POC shortcomings to the public, raising attention on the issue and prompting discussions among member states, including within the Fifth Committee and the Security Council, as well as within the Secretariat. The report openly referred to peacekeepers not acting or intervening too late and orders received by capitals that conflicted with the orders of UN commanders. As described in a report from UN University, it was the first time a UN document put the role of troop-contributing countries “in clear black-and-white terms.”⁵ In the years that followed, the Secretariat developed more policy and guidance documents and adapted its training modules in line with the report's recommendations. In 2017, OIOS conducted a triennial review of the implementation of the recommendations contained in the 2014 OIOS report.⁶

In 2018, OIOS conducted an “Inspection of the Performance of Missions’ Operational Responses to Protection of Civilians (POC) Related Incidents.” The report provided a statistical analysis of responses to POC incidents across missions. It found that missions reported responding to 62 percent of POC incidents, with 64 percent of the responses conducted after the POC incident had occurred and “only 12 percent conducted preemptively. It also found that the military component was the primary responder to POC incidents in more than half of the cases, followed by the civilian component, which accounted for almost one-third of the responses. The UN Multidimensional Integrated Stabilization Mission in Mali (MINUSMA) was the one exception, as it employed its civilian component in a majority of POC responses. The report also found that “prior knowledge of the location of the potential threat and the number of civilians killed were factors correlated with the missions’ response rate, while its capability and distance from the

³ “In the event of a failure by any contingent to follow orders or instructions regarding the protection of civilians mandate issued by the mission,” the report recommended requiring peacekeeping missions “to communicate such occurrences to United Nations Headquarters, which shall then ensure that the cases are reviewed, taken up with the troop-contributing countries concerned and the outcomes reported in a timely manner and at regular intervals to the Security Council.”

⁴ UN Doc. A/68/787.

⁵ Vesselin Popovski, “Protection of Civilians: Bridging Policy and Practice,” United Nations University, June 2014.

⁶ UN DPKO and DFS, “Triennial Review of Implementation of Recommendations Contained in the OIOS Evaluation Report on the Implementation and Results of Protection of Civilians Mandates in United Nations Peacekeeping Operations,” Report No. IED-17-010, October 2017.

incident had little to no relationship." This conclusion challenged a commonly expressed view attributing underperformance in responding to POC incidents to a lack of resources.⁷

OIOS has also inspected and audited specific missions' POC activities. In 2017, for example, it issued a report on the POC program of the African Union–UN Hybrid Operation in Darfur (UNAMID), recommending that the mission improve strategic planning and oversight of the program and enhance its early-warning and alert system.⁸ In 2018, it audited POC operations in MINUSMA, recommending that the mission strengthen its oversight of POC working groups and its threat assessments. It also suggested that the mission expedite the recruitment of community liaison assistants and develop community alert networks, which is particularly challenging in the context of threats from violent extremism.⁹

Other OIOS evaluations are also directly relevant to POC, including the "Evaluation of the Effectiveness of United Nations Peacekeeping Operations in Deterring and Confronting Armed Elements in the Democratic Republic of Congo, Mali and the Central African Republic."¹⁰

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RULES, GUIDELINES, AND METHODOLOGY

Governing rules

Through Resolutions 48/218B, 54/244, and 59/272, the General Assembly has established and reviewed the functions and reporting procedures of OIOS. According to UN Financial Regulation 5.15, OIOS is responsible for conducting independent internal audits at the UN. These audits are carried out in accordance with the International Standards for the Professional Practice of Internal Auditing.¹¹ The secretary-general's "Bulletin on the Establishment of the Office of Internal Oversight Services" of September 1994 describes the organizational structure and functions of OIOS.¹²

⁷ OIOS, "Inspection of the Performance of Missions' Operational Responses to Protection of Civilians (POC) Related Incidents," Report No. IED-18-010, July 2018.

⁸ OIOS recommended that UNAMID address inadequacies in the mission's POC strategy, ensure that the Protection Management Group is fully functional to provide strategic oversight and guidance, address impediments to the establishment of integrated field protection teams, conduct regular in-mission POC training, develop procedures for closing team sites, and improve patrolling. OIOS, "Audit of the Protection of Civilians Programme in the African Union–United Nations Hybrid Operation in Darfur," Report No. 2017/141, December 2017.

⁹ Former and current mission officials indicated in several interviews that such a recommendation was not fit for the Malian context.

¹⁰ OIOS, "Evaluation of the Effectiveness of United Nations Peacekeeping Operations in Deterring and Confronting Armed Elements in the DRC, Mali and the Central African Republic," Report No. IED-17-013, October 2017.

¹¹ The Fifth Committee regularly reviews the functions and reporting procedures of OIOS, as called for in paragraph 13 of Resolution 48/218 B. The Fifth Committee's periodic review of the OIOS mandate has imposed requirements on OIOS. These are contained in General Assembly Resolutions 54/244 (December 23, 1999), 59/272 (December 23, 2004), 64/263 (March 29, 2010), 67/258 (June 6, 2013), and 69/253 (January 29, 2015), as well as UN Financial Regulation 5.15.

¹² UN Secretariat, "Secretary-General's Bulletin: Establishment of the Office of Internal Oversight Services," UN Doc. ST/SGB/273, September 7, 1994.

OIOS has “the authority to initiate, carry out and report on any action it considers necessary to fulfil its responsibilities” with regards to the audit function. OIOS shall conduct “ad hoc audits of programme and organizational units” whenever there are reasons to believe that programme oversight is not sufficiently effective and that there is “potential for the non-attainment of objectives,” waste of resources, or otherwise, as the under-secretary-general or OIOS “deems appropriate,” with a view to recommending corrective measures to management. Furthermore, OIOS shall “undertake management audits, reviews and surveys to improve the Organization’s structure and responsiveness to the requirements of programmes and legislative mandates; and monitor the effectiveness of the Organization’s systems of internal control.”¹³

Process and functioning

OIOS comprises three divisions that oversee the three types of activities it conducts:

1. **Inspections and evaluations** assessing “the relevance, efficiency, and effectiveness, including impact, of the Organization’s programmes in relation to their objectives and mandates.”¹⁴ OIOS assesses how the UN is performing through programmatic and thematic lenses. It can evaluate the results of the Secretariat’s programs, departments, offices, peacekeeping operations, special political missions, and some funds and programs. The office follows an evaluation manual.¹⁵ Reports can include program evaluations assessing a single entity or program; thematic evaluations looking at crosscutting themes; inspections targeting an organizational unit, issue, or practice; and biennial or triennial studies.
2. **Internal audits** assessing “the adequacy and effectiveness of internal controls for the purpose of improving the Organization’s risk management, control and governance processes.”¹⁶ When issuing its workplan, OIOS uses a risk-based approach to identify areas that should be audited.¹⁷ Program managers are expected to promptly act on the audits’ recommendations.
3. **Investigations** establishing “facts related to reports of possible misconduct to guide the Secretary-General on appropriate accountability action to be taken.” Investigations are administrative fact-finding activities meant to collect evidence to support or refute the reported violations.¹⁸ Findings are expected to guide the secretary-general in taking appropriate action, but OIOS is not responsible for

¹³ Ibid.

¹⁴ OIOS, “About OIOS.”

¹⁵ OIOS, “Inspection and Evaluation Manual,” September 2014.

¹⁶ OIOS, “About OIOS.”

¹⁷ OIOS, “Audit Manual,” March 2017.

¹⁸ OIOS, “Investigations Manual,” January 2015.

initiating disciplinary proceedings or instituting corrective actions. A public hotline was established to report wrongdoing.

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ANALYSIS

Thanks to the independent nature of its investigations, audits, evaluations, and inspections, OIOS has proven to be a critical tool for impartially assessing and offering a public account of the efficacy of a mission and its components in carrying out mandated tasks. Due to its independent oversight function, OIOS has a lot of flexibility to look into a wide variety of topics and is given a high level of access for its evaluations and audits. Its recommendations are also mandatory, which makes it a critical tool for enforcing change and holding missions accountable.


Timing

Regular process	X	OIOS conducts a number of evaluations and audits throughout the year.
Extraordinary measure after incident	X	OIOS can investigate specific cases of misconduct, but its investigations do not relate to POC performance issues. ¹⁹

¹⁹ Investigations are limited to misconduct by individuals and prohibited practices, such as cases of sexual exploitation and abuse.

Actors and answerability structure

OIOS is an independent body that can investigate, audit, and evaluate any UN actor. In the past, it has investigated and audited entire missions, individual components of missions, the Secretariat, and troop- and police-contributing countries.

 Held accountable by	Individuals	Unit			Mission	Secretariat	Contributing countries	Security Council/ 5 th Committee	Member states	Population	Other
		Military	Police	Civilian							
Individuals											X ²⁰
Unit/ section/ component	Military										X
	Police										X
	Civilian										X
Mission											X
Secretariat											X
Contributing countries											X
Member states											
Security Council/ 5th Committee											

²⁰ Investigations into individuals only apply to misconduct and prohibited practices, including sexual exploitation and abuse.

Scope and objective

OIOS's objective is to ensure that the UN is "more efficient, effective and relevant, delivering on timely, reliable, objective information about the biggest risks and challenges facing the Organization."²¹ As such, its investigations, audits, evaluations, and inspections are geared toward identifying issues that hinder efficiency and effectiveness.

Collect best practices and lessons learned	X	Evaluations and audits can contribute to the collection of best practices and lessons learned.
Track performance	X	Although not a performance-monitoring tool, OIOS can look into improvements in performance.
Establish facts and circumstances	X	OIOS investigations into misconduct and prohibited practices can establish facts and circumstances but have not been applied to POC issues.
Establish responsibility	X	In the case of investigations into misconduct, OIOS can determine responsibility. Evaluations and audits can also contribute to establishing some degree of responsibility for shortcomings.
Identify structural and systemic issues	X	Evaluations, audits, and inspections can identify structural and systemic issues, and their recommendations are geared toward identifying and attempting to eliminate structural and systemic issues hindering efficiency and effectiveness.

Type of accountability

Audits and investigations conducted by OIOS offer a form of organizational accountability and performance accountability.

Outcome

Learn	Disseminate and integrate internally	X	OIOS reports are widely disseminated within the UN system.
	Account for publicly	X	OIOS evaluations and audits are made public. ²²
Correct	Improve internal processes	X	Audits, evaluations, and inspections are intended to improve internal processes. Recommendations are geared toward improvement, and follow-up on recommendations is tracked.
	Inform the selection of personnel		OIOS published an evaluation of force generation processes but does not make recommendations on the selection of

²¹ See: OIOS, "About OIOS."

²² UN General Assembly Resolution 69/253 (January 29, 2015), UN Doc. A/RES/69/253.

			personnel. ²³ However, its inspections into misconduct, including sexual exploitation and abuse, can lead to the dismissal of personnel.
Sanction	Recommend sanctions	X	Depending on the conclusions of an investigation in cases of misconduct or underperformance, the secretary-general may take administrative or disciplinary action.
	Establish incentives		

Independence and impartiality

The General Assembly established OIOS as operationally independent, under the authority of the secretary-general. This operational independence ensures that OIOS has:

- The authority to initiate, carry out, and report on any action it considers necessary;
- The ability to submit reports directly to the General Assembly;
- The authority to select staff for appointment and promotion up to the D-1 level; and
- The ability to access UN staff directly and confidentially and be protected against repercussions.

Those familiar with OIOS's activities note that evaluation and auditing teams exhibit a high degree of impartiality.

Inclusivity

Through its investigations, audits, evaluations, and inspections, OIOS covers a wide range of issues and organizations and uses uniformed and civilian expertise in its assessments. However, it has limited resources, which limits its subject-matter expertise on specific issues, including POC.

Transparency

OIOS evaluations and audits are published on OIOS's website and are public.²⁴

²³ OIOS, "Evaluation of DPKO/DFS Planning during the Force Generation Process and Related Engagement with the Security Council and Troop-Contributing Countries," Report No. IED-17-001, April 2017.

²⁴ UN General Assembly Resolution 69/253 (January 29, 2015), UN Doc. A/RES/69/253.

Follow-up mechanisms

Possible follow-up mechanisms	X	The departments and missions evaluated and audited by OIOS are expected to follow up on recommendations.
Available enforcement measures	X	OIOS recommendations are mandatory and must be enforced and followed up on.
Transmissibility to other mechanisms	X	The secretary-general can use the results of investigations to take appropriate actions and corrective measures.